



# 2016 City of Hamilton BUTLER COUNTY OHIO



## Adopted Annual Budget



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Hamilton  
Ohio**

For the Fiscal Year Beginning

**January 1, 2015**

Executive Director

# Table of Contents

## Contents

Table of Contents .....	III
How to Use This Budget Book.....	VI
Map of Hamilton .....	VII
City Organizational Chart .....	VIII
List of Principal Officials .....	IX
Hamilton at a Glance.....	X
Budget at a Glance .....	XI
Strategic Plan Summary .....	XII

## City Overview ..... 1

About the City of Hamilton.....	2
Letter From the City Manager.....	6
Fiscal Policies.....	12
City Debt.....	18

## Budget Overview ..... 23

Budget Process .....	24
Budget Timeline.....	26
Staffing .....	27
Fund Classifications & Structure .....	28
Funds Chart .....	30
Budget Assumptions .....	32
All Funds Budget Summary .....	33
Revenue Trends .....	34
Department Funding Matrix.....	38
Fund Matrix.....	39
Capital Budget Summary .....	40

## Department Overviews ..... 49

How to Use This Section .....	50
City Clerk .....	52
City Council.....	53
Office of The City Manager .....	54
Civil Service and Personnel .....	56
Community Development .....	58
Community Development Cont. ....	60

Economic Development .....	62
Finance .....	64
Fire .....	66
Human Resources.....	68
Municipal Court.....	70
Police.....	72
Public Works.....	74
Resident Services .....	78
Strategy & Information .....	80
<b>Public Utilities .....</b>	<b>83</b>
Electric.....	84
New Utility Departments.....	87
Underground Utilities .....	88
<b>Financial Summaries .....</b>	<b>91</b>
How to Use This Section .....	92
<b>General Fund .....</b>	<b>93</b>
<b>Special Revenue Funds .....</b>	<b>95</b>
Charter Fire Force .....	96
CDBG Funds .....	97
Fire EMS Levy.....	98
Hamilton Capital Improvement .....	99
HOME Funds.....	100
Land Reutilization .....	101
One Renaissance Center .....	102
Police Levy .....	103
Street Maintenance.....	104
Public Safety/Health Income Tax .....	105
Refuse .....	106
Stormwater Management .....	107
Other Funds .....	108
Other Funds Continued.....	109
<b>Capital Projects Funds .....</b>	<b>111</b>
Clean Ohio Grant Program .....	112
Infrastructure Renewal Program.....	113

Issue II Project.....	114
Parking Capital Fund .....	115
Special Assessments.....	116
TIF and RID Funds .....	117
<b>Debt Service Fund .....</b>	<b>119</b>
Debt Service .....	120
<b>Enterprise Funds .....</b>	<b>121</b>
Golf Fund .....	122
Parking Fund .....	123
Electric Utility Funds.....	124
Gas Utility Funds.....	126
Water Utility Funds.....	128
Wastewater Utility Funds .....	130
<b>Internal Service Funds.....</b>	<b>133</b>
Central Benefits .....	134
Central Services .....	135
Fleet Maintenance.....	136
<b>Trust and Agency Funds.....</b>	<b>137</b>
Benninghofen Trust.....	138
Unclaimed Monies.....	139
<b>Appendices .....</b>	<b>141</b>
Glossary: A - Bo .....	142
Glossary: Bo - Ci.....	143
Glossary: Ci - D .....	144
Glossary: E - Go .....	145
Glossary: Go - Op.....	146
Glossary: Op - Ro.....	147
Glossary: Se - Us .....	148
Glossary: Ut - Z .....	149
<b>Classification Summary .....</b>	<b>150</b>



# How to Use This Budget Book

## How to Use This Document

We've made every effort to make this book as easy as possible to read, but we understand just how difficult it can be to find what you're looking for in such a complex document. To make your search easier, we've provided a number of tools, such as the "How To Use This Section" pages, to help you find what you need. The Table of Contents can lead you to the various sections of this book with valuable information on fiscal decision making, City priorities, departmental functions, and the City's overall operations.

## Organization of This Book

The City of Hamilton's Annual Budget Book is divided into seven sections:

**Introduction** — Includes a listing of principal officials and a Citywide organizational chart as well as a brief "Budget at a Glance" summary. This section also includes a map of the City of Hamilton and relevant information such as population distribution as well as a summary of the City's strategic plan and a table of contents outlining key sections of the budget document Pages I-XVI.

**City Overview** — This section contains the City Manager's Letter, an outline of Hamilton's history, and information about financial policies of the City including debt. Pages 1-22.

**Budget Overview** — Discusses the budgetary development process as well as the fund classifications of the City. Also included are information regarding the City's economic climate and fiscal history, staffing trends, and assumptions used to develop the 2016 Adopted Operating Budget with respect to budgetary trends. The All Funds Budget Summary and Fund Matrix introduce the budget for Fiscal Year 2016 and the Capital Budget Summary outlines capital investment priorities in 2016. Pages 23-48.

**Department Overviews** — This section illustrates historical and current financial data for each of the City's organizational departments. Also included are the purpose and function of the City of Hamilton's various departments and divisions as well as goals and accomplishments, departmental missions, and staffing trends. Pages 49-90.

## Hamilton Highlights

Hamilton Highlights have been included throughout the budget book on pages that would have otherwise been left blank. These one-page features provide information about awards, accomplishments, and exciting endeavors of the City of Hamilton. Photos and descriptions accompany each highlight to provide interesting information about notable accomplishments and initiatives within the City.

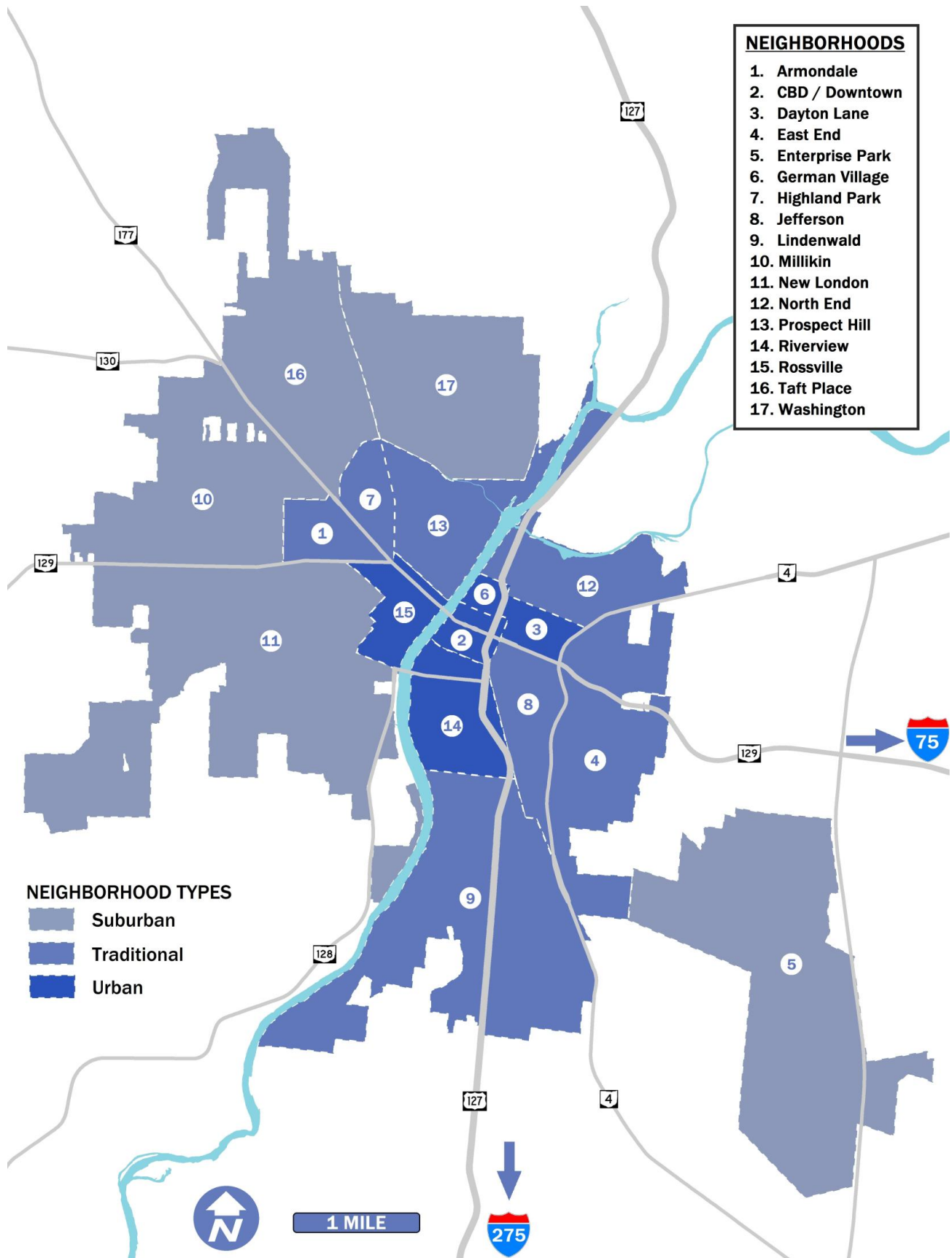
Open Gov .....	pXIV
Explore City Debt .....	p17
Economic Development .....	p48
Marcum Park .....	p61
Efficiency Smart.....	p82
Green Business Awards.....	p118
Award Winning Natural Gas .....	p132
Award Winning Water .....	p140

**Financial Summaries** —Outlines revenues and expenditures as well as the purpose of various City funds, including: General Fund, Special Revenue Funds, Capital Projects Funds, Debt Service Fund, Enterprise Funds, Internal Service Funds, and Trust and Agency Funds. Pages 91-140.

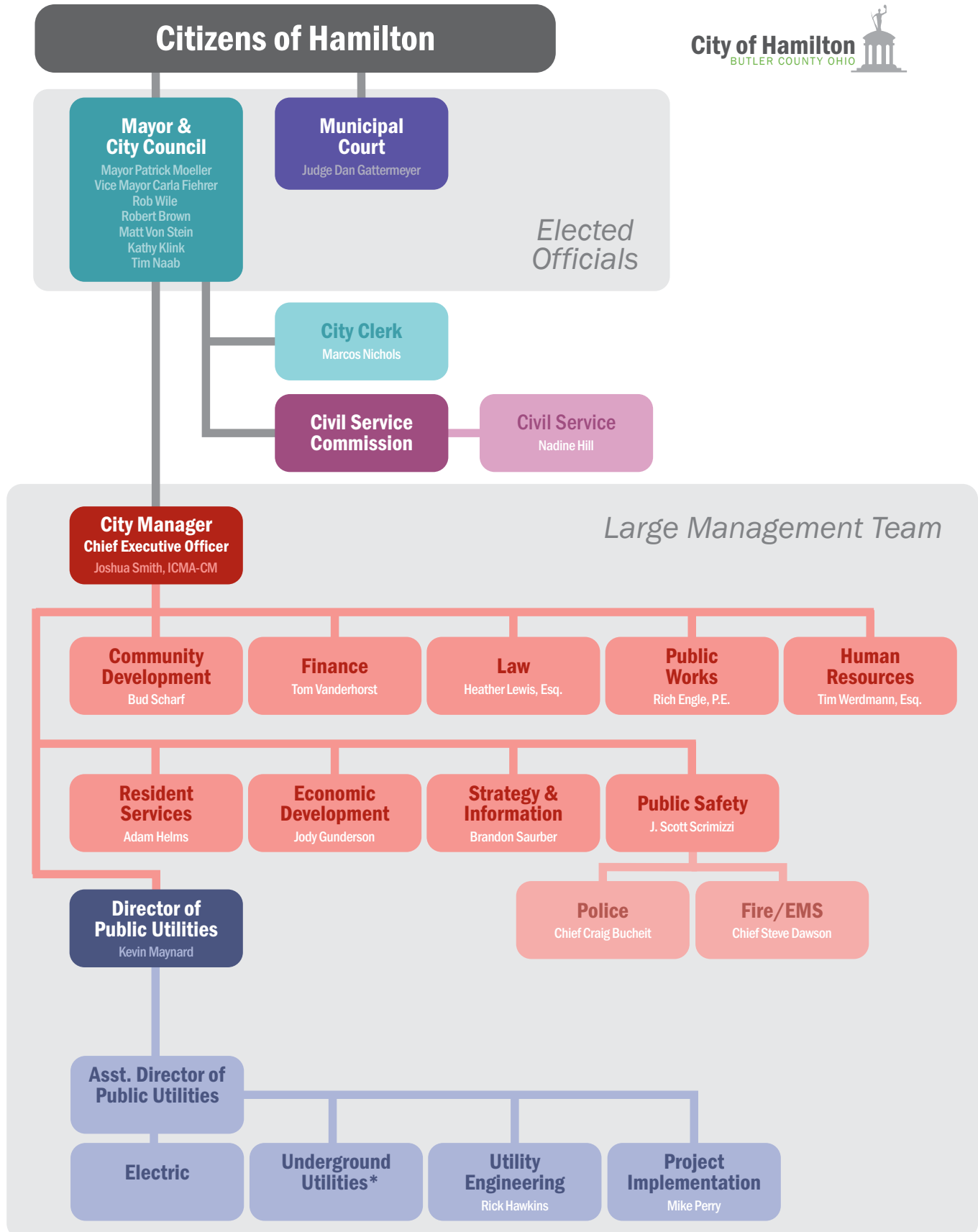
**Appendices** — Provides statistical and supplemental data as well as a glossary of common terms used throughout the budget document. Pages 141-149.

**Classification Summary** — The full fund Classification Summary outlining revenues and expenditures of the 2016 Budget adopted by the Hamilton City Council through appropriations ordinance OR2015-12-103. Pages 150-167.

# Map of Hamilton



# City Organizational Chart





# List of Principal Officials

## ELECTED OFFICIALS

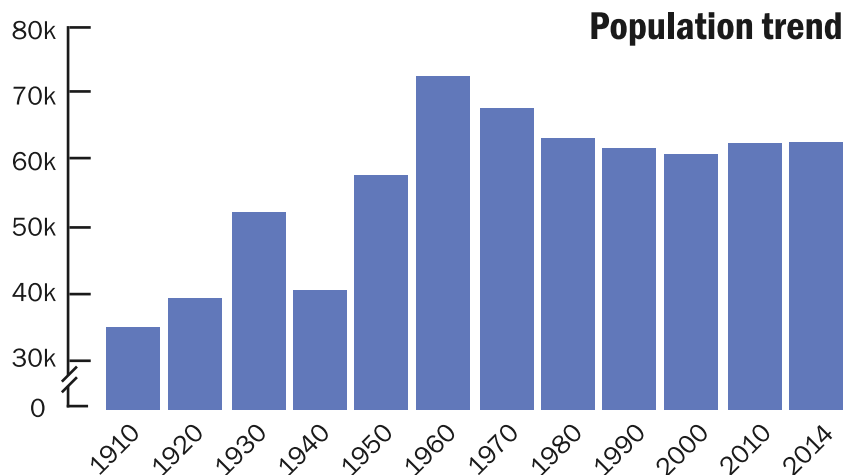
Pat Moeller	Mayor
Carla Fiehrer	Vice Mayor
Robert M. Brown	Council Member
Rob Wile	Council Member
Matthew Von Stein*	Council Member
Archie Johnson*	Council Member
Kathleen Klink	Council Member
Timothy Naab	Council Member
Daniel J. Gattermeyer	Municipal Court Judge

## ADMINISTRATIVE PERSONNEL

Joshua A. Smith	City Manager
Timothy Werdmann	Director of Human Resources
Kevin Maynard	Director of Public Utilities
Rick Hawkins	Director of Utility Engineering
Michael R. Perry	Director of Project Implementation
Tom Vanderhorst	Director of Finance
J. Scott Scrimizzi	Director of Public Safety
Steve Dawson	Fire Chief
Craig Bucheit	Police Chief
Heather Lewis, Esq.	Director of Law (Millikin & Fitton Law Firm)
Richard Engle, P.E.	Director of Public Works
Eugene “Bud” Scharf	Director of Community Development
Nadine Hill	Director of Civil Service and Personnel
Adam Helms	Director of Resident Services
Jody Gunderson	Director of Economic Development
Brandon Saurber	Director of Strategy & Information
Marcos Nichols	Acting City Clerk

\*This seat is up for election in November of 2015. Matthew Von Stein will take this seat on council starting January 1, 2016.

# Hamilton at a Glance



## Household Income

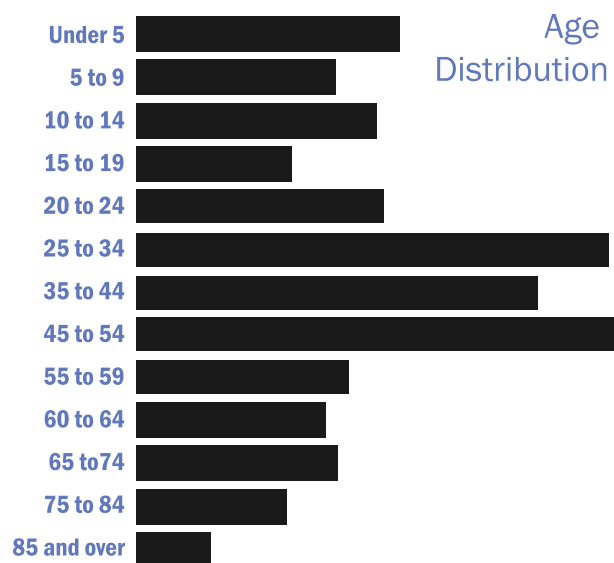
Income Level	Percentage
Less than \$10k	10.1%
\$10k to \$15k	7.2%
\$15k to \$25k	14.7%
\$25k to \$35k	11.7%
\$35k to \$50k	16.9%
\$50k to \$75k	19.4%
\$75k to \$100k	9.8%
\$100k to \$150k	7.2%
\$150k to \$200k	2.3%
\$200k or more	0.7%

## Hamilton's Top Employers in 2015

Company	Industry	Employees
Butler County	Government	1,500
Fort Hamilton Hospital	Health Care	1,000
Hamilton City School District	Education	1,000
Community First Solutions	Health Care	700
ThyssenKrupp Bilstein of America (Headquarters)	Manufacturing	625
City of Hamilton	Government	600
Miami University	Education	400
Bethseda Butler Hospital	Health Care	245
Valeo Climate Control	Manufacturing	235
First Financial Bank	Financial	230
Vinylmax (Headquarters)	Manufacturing	190
Interstate Warehousing	Manufacturing	150
Connector Manufacturing	Manufacturing	150
StarTek	Communication Technology	150
iMFLUX	Manufacturing	125
United Performance Metals	Manufacturing	120
Matandy Steel & Metal Products	Manufacturing	100

## Educational Obtainment

Education Level	Percentage
Less than High School	16.9%
High School	42.7%
Some College	19.7%
Associates	5.9%
Bachelors	10.2%
Advanced Degree	4.6%



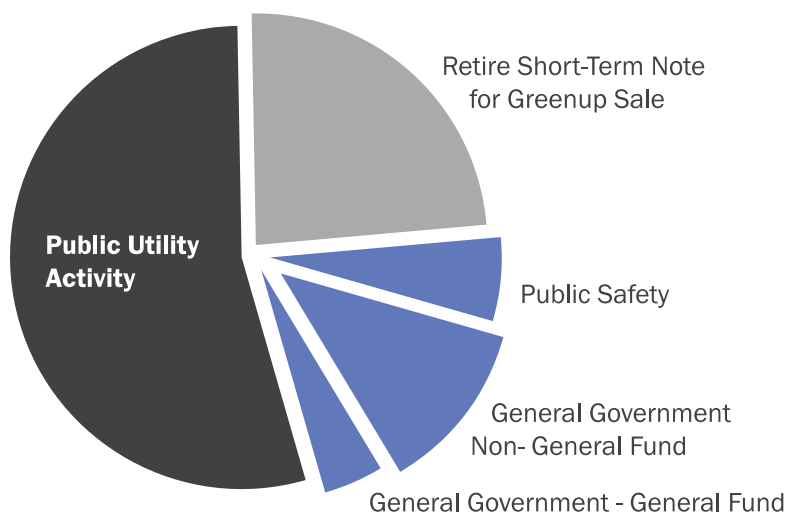
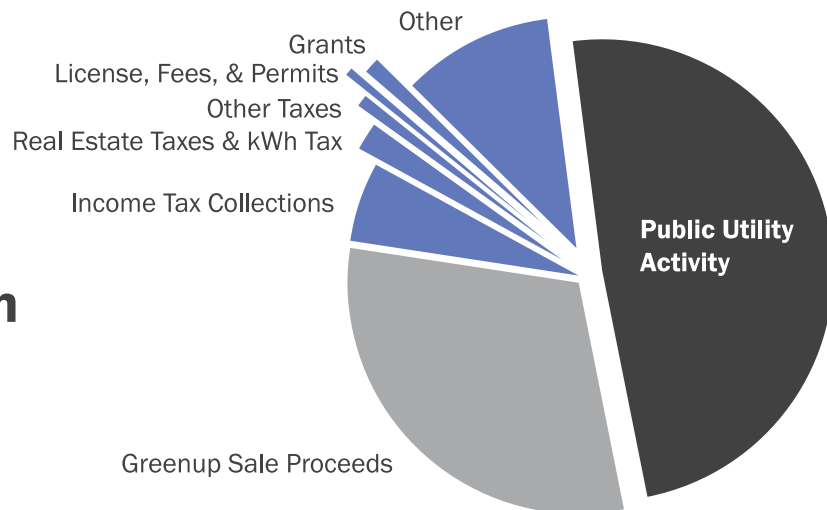
## General Info

Median Age	36
Percentage Male/Female	48.8%/51.2%
Total Households	27,865
Median Household Income	\$40,426
Estimated 2014 Unemployment	5.8%

Source: U.S. Census Bureau; City of Hamilton Economic Development Department.

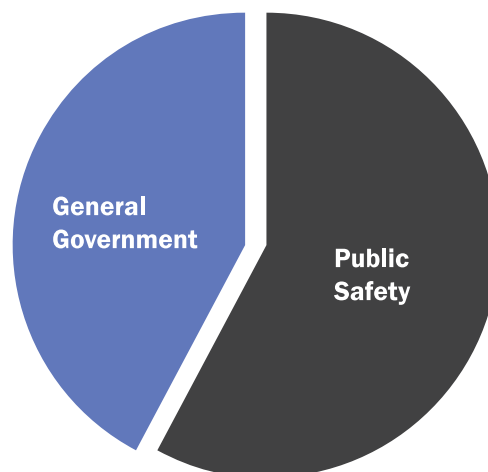
# Budget at a Glance

## \$453.8MM | Where the Money Comes From All Funds



## Where the Money Goes All Funds \$434.2MM

## \$42.9MM | Where the Money Goes General Fund Only



# Strategic Plan Summary

The City of Hamilton’s Strategic Plan and related planning process are based on the Objectives, Goals, Strategies, Measures (OGSM) strategy utilized by Procter and Gamble, the world’s largest and most profitable consumer products company headquartered in nearby Cincinnati, Ohio. Hamilton’s Strategic Plan is evaluated and updated annually at the Executive and Council level during a third party facilitated retreat.

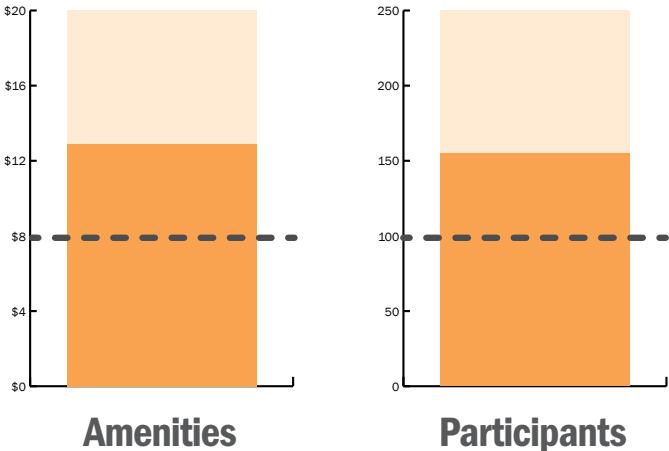
The annual review and revision of strategies and measures related to the City’s Strategic Plan took place during the development of the 2016 Budget and related public documents, such as this budget book. What you are seeing today represents the evolution of this process and our strategies to be employed moving forward. Please note that our strategic plan will again be tuned throughout the upcoming year and in the future to reflect the collaborative strategic planning process of the City.

On this page is the 2016 performance measures of our 2014-2018 plan which can be found on the next page. In these charts the dashed line represents where we needed to be at the end of 2015. As you will see, the past two years have been filled with many positive developments for Hamilton. At the very least, we are over a year ahead of our pace to meet the goals we established at the beginning of 2014. At the time, these were goals that felt like a stretch which is why we will now readjust to challenge ourselves once again with revised goal targets and strategies to achieve them.

PLAY

Generate \$20mm in investment for recreational amenities with \$10 mm around Great Miami River

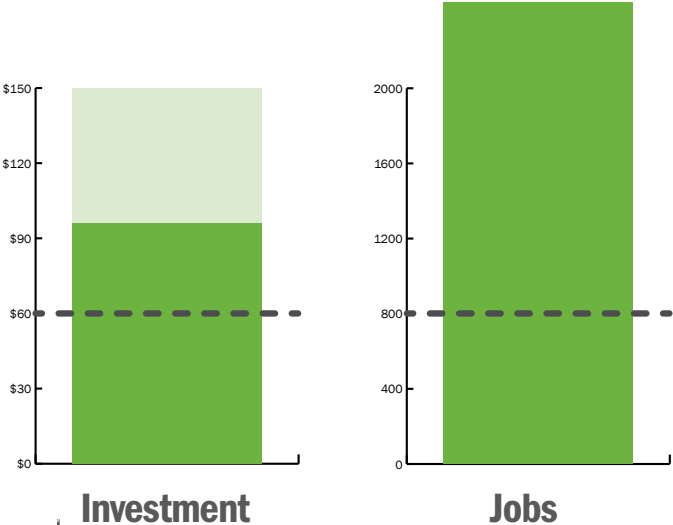
Engage 250,000 participants in special events, arts, and recreation activities



WORK

Realize \$150 million of new private industrial/commercial investment

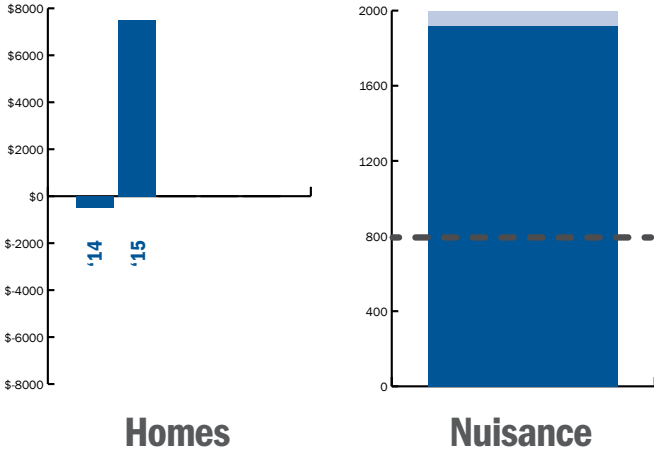
Add 2,000 net new jobs

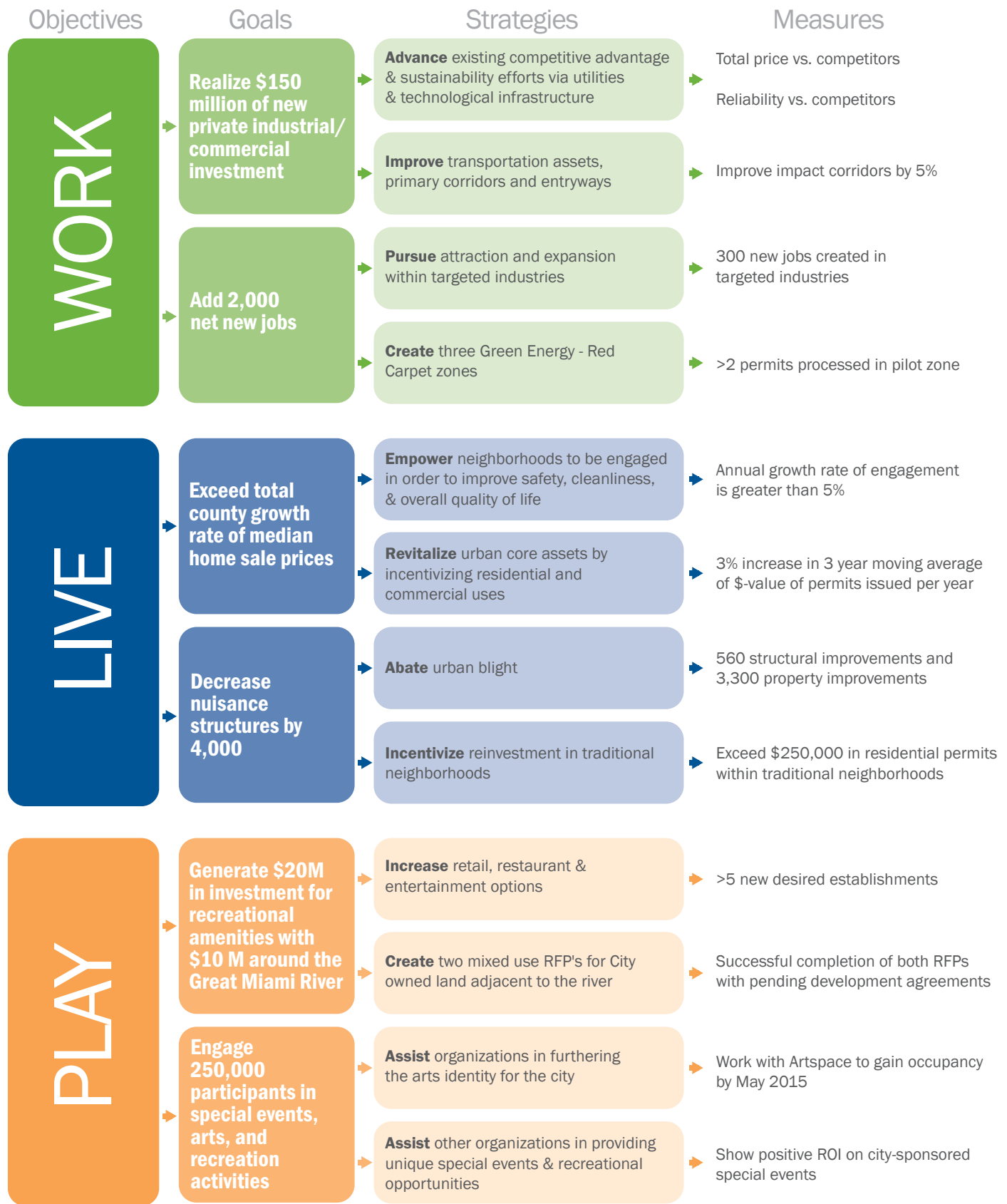


LIVE

Exceed total county growth rate of median home sale prices

Decrease nuisance structures by 2,000





# STRATEGIC PLAN SUMMARY: 2014-2018

# Hamilton Highlight

OpenGov makes finding our finances even easier!

In an effort to provide our financial data in a completely transparent format, the City partnered with OpenGov to provide a new web-based financial transparency and business intelligence tool that presents the City's revenues and expenses, from multi-year trends to line item level details, to allow you to see exactly how your tax dollars are being spent.

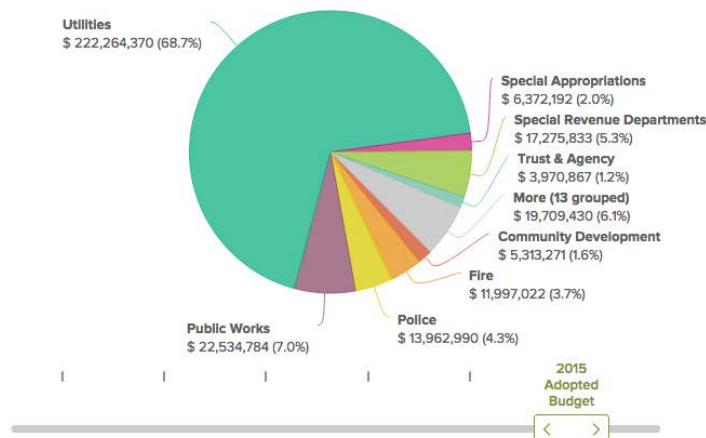
To reach OpenGov from the City of Hamilton's website, select the Government tab and go to the Finance Department's webpage. Once at the Finance Department's webpage, select the Budget Portal which will take you to the city's OpenGov portal.

← Back ↻ Reset **Income Taxes** General

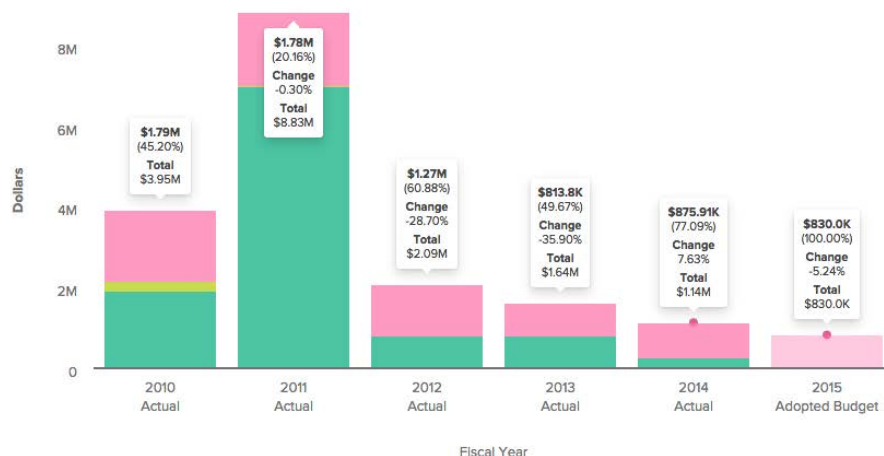


← Back ↻ Reset

**Departments**



← Back ↻ Reset **Revenues\*** General



Help ▾ Download ▾ Share ▾



Sort **By Chart of Accounts ▾**

● Income Taxes

Help ▾ Download ▾ Share ▾



Sort **By Chart of Accounts ▾**

- Community Development
- Fire
- Police
- Public Works
- Utilities
- Special Appropriations
- Special Revenue Depart...
- Trust & Agency
- More (13 grouped)

Help ▾ Download ▾ Share ▾



Sort **By Chart of Accounts ▾**

- County - Lgf- Sales Tax
- Personal Property Taxes
- Inheritance - Estate



2016 Budget

# City Overview

**City of Hamilton**  
BUTLER COUNTY OHIO



# About the City of Hamilton

Hamilton's Regional Placement



The City of Hamilton is located in the heart of the Cincinnati-Dayton metroplex in the southwestern region of the State of Ohio. Hamilton is the county seat of Butler County and covers an area of approximately 22 square miles bisected by the Great Miami River.

Hamilton was founded in 1791 by European Americans at Fort Hamilton, a frontier military fort named in honor of Alexander Hamilton - who was then the Secretary of the Treasury of the United States. The post served primarily as a supply station for the troops of Generals Arthur St. Clair and Anthony Wayne who led troops against the local Shawnee and Miami Native Americans in an effort to expand opportunities for European American settlement.

By 1800, the fort had been abandoned and Hamilton began transitioning to an agricultural and regional trading town. The town was mapped, government was seated, and the town was named by 1803. Hamilton was formally incorporated as a city by the Ohio General Assembly in 1810.

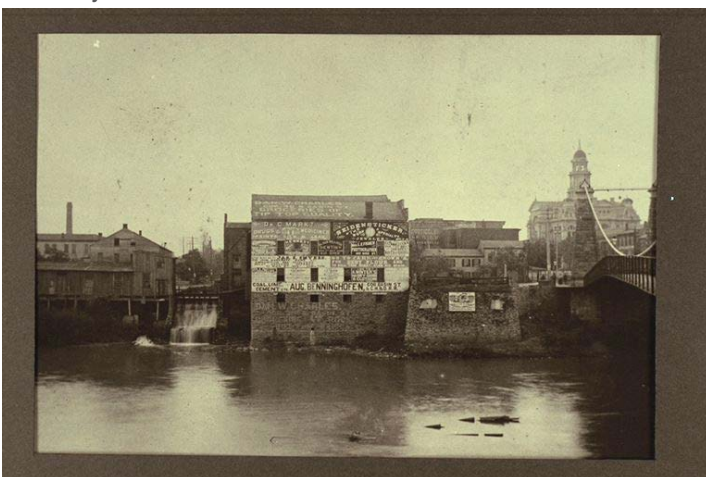
By the mid-1800s, Hamilton had become a significant manufacturing city, producing machines and equipment used to process the region's farm produce. Completed in 1845, the Hamilton Hydraulic System spurred one of Hamilton's greatest periods of industrial and population growth from 1840 to 1860. Hamilton Hydraulic was designed to be a system of canals interlocking with natural reservoirs to bring water from the Great Miami River north of Hamilton into the City as a power source for future industries. It was four miles to the north of Hamilton that a dam was built to funnel water into the Hamilton Hydraulic System along with two reservoirs to store extra water for the new system.

The Hamilton Hydraulic System was a high risk – high reward project due to the fact that if the System could be successfully completed it would generate a great amount of power for business that did not exist. The City of Hamilton at the time did not have many businesses present that would need the power when the System began to be constructed in 1842. However the gamble proved to be a successful one as the project attracted many industries to the area including the Beckett Paper Company in the late 1840s.

At the time the City of Hamilton primarily existed on the East bank of the river with the community of Rossville on the west bank. Rossville constructed their own hydraulic system however it was completed after Hamilton Hydraulic and never was able to gain as much popularity as their neighbor's.



The Fair Grove Paper Mill along the hydraulic canal courtesy of the Lane Public Library



About 1890. Hydraulic emptying into River at Western end of Market Street. Rear of Morley Building on right courtesy of the Lane Public Library

As a result in 1854 Rossville decided to merge with the quickly growing City of Hamilton. To this day the historic neighborhood on the western side of the High – Main Street Bridge bears the same name it did when it was once a separate city, Rossville.

The hydraulic system’s role was not only instrumental back in the mid 1800s, it also provided a key role in the expansion of industry in Hamilton even after World War I. Henry Ford had been searching for a new location to build a tractor factory when he heard about the expansion of industry happening in Hamilton. Intrigued by what he had heard Henry Ford decided to come to Hamilton see the City of industrial potential for himself. After seeing how thriving the other industries in the area were, he decided to locate his new tractor factory to the area. Years later the factory was converted to produce auto parts.

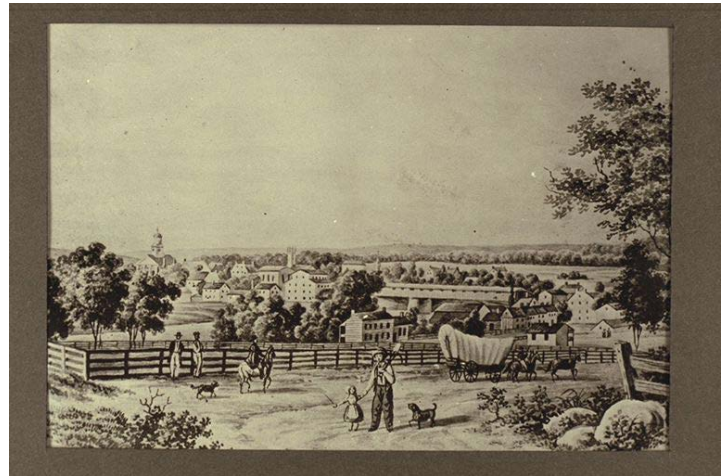
Hamilton is home to three historic districts with unique turn-of-the-century homes that reflect the diverse heritage of Hamilton residents through architecture, culture, and food. Like Cincinnati, Hamilton was home to many German and Italian immigrants and also had a strong Jewish community at the turn of the 20th century.

By the 1900s, the town had become a manufacturing center for vaults, safes, locomotives, railroad infrastructure, machine tools, and materials for World War I.

In March of 1913, Hamilton suffered a devastating flood as the Great Miami River rose after five days of heavy rains. An amount equivalent to around one month’s discharge of water over Niagara Falls flowed through the Miami River Valley during the ensuing flood and waters rose with unexpected suddenness, reaching up to eighteen feet in some areas of the City. Approximately 200 residents lost their lives in the Flood of 1913 and damage in the Miami River Valley was calculated at \$100,000,000, the equivalent of \$2,393,000,000 in today’s value.

In the 1920s, many Chicago gangsters had second homes in Hamilton, earning the city the nickname of “Little Chicago.” Manufacturing continued through the early 20th century as factories transitioned to produce military supplies, such as tank turrets, Liberty ships and submarine engines, during World War II.

A new interstate highway system was constructed in the 1950s. A decision to reduce traffic flow through the City by having Interstate Highway 75 (I-75) by-pass the City left Hamilton disconnected from the newest transportation network until Hamilton gained direct interstate access when the Butler County Veterans Highway (State Route 129) was built in 1999.



Artist's drawing looking from Rossville to Hamilton, about 1840 courtesy of the Lane Public Library



Mosler Safe Company - Adam Braun, Sr. in first car - 1940 courtesy of the Lane Public Library



Image of the 1913 flood courtesy of the Lane Public Library



Since the mid-20th century, industry in Hamilton has transitioned to reflect the changing manufacturing trends in the region. Several anchor industries, such as paper production and machinery manufacturing that defined the community's industrial landscape have closed their doors in recent years. However, Hamilton is revitalizing the community through an arts-centered downtown renaissance supported by many businesses employing revolutionary and innovative approaches to manufacturing as well as other industries.

The City of Hamilton was declared the City of Sculpture in 2000 by Governor Robert "Bob" Taft and is home to many public art installations, including Pyramid Hill Sculpture Park. Several recent City initiatives focus on enhancing the quality of life for residents through community experiences involving the arts, recreation, music, and a vibrant downtown core. RiversEdge, a waterfront amphitheater, was completed in 2014 and hosts free summer concert programming that has won it the title of best music venue in greater Cincinnati by Cincinnati A-List. Residents also receive extremely competitive utility services from the City and residents enjoy the "World's Best Water" (as named by the Berkeley Springs International Competition in 2010 and 2015) in their homes.

Another notable point in Hamilton's history is in 2002 the then current President George W. Bush came to Hamilton. The President was advocating education and at the time Congress had just passed the "No Child Left Behind Act." The Act was designed to support US schools by reforming education based on the idea that by instituting measurable goals and developing high standards for students that this can improve individual student's education. The President decided that a great place to sign this bill into law was at our very own Hamilton High School and on January 8, 2002 he did just that.



**The inside of Vora Technology Park home of CenterGrid one example of innovative tech company**



**The 200 block of High Street in 2015 showing over \$25mm in renovations over the last 4 years**

Coinciding with Hamilton's new cultural renaissance both small and large businesses have been opening their doors in Hamilton. New companies such as marketing startup Lemon Grenade and shipping company ODW Logistics have opened their doors in recent years and are thriving businesses located in Hamilton's downtown. The Hamilton Mill, formerly BizTech, is a startup incubator located in the former City Hall. The Hamilton Mill has helped cultivate new ideas and companies into successful sustainable business around Hamilton, ODW Logistics is one such company.

2015 was a big year for job announcements in Hamilton. Two major announcements helped the City achieve its 5 year goal of creating 2,000 net new jobs in only one year. STARTEK international call center announced that it would be locating a 682 person call center in Febuary and Barclaycard announced in August that it would also be locating their 1,500 person operation in Hamilton.

The population of Hamilton has doubled in the last 100 years, although the community experienced a decline in population from 1960 through 2000 as a result of the shrinking manufacturing sector. Hamilton's population has been steadily increasing since 2000 and an estimated 62,562 people live in Hamilton today.

2016 marks Hamilton's 225th anniversary



**Alexander Hamilton sculpture "The American Cape" by Kristen Bisbal**



**The Hamilton Fairfield Symphony Orchestra performs at the new RiversEdge amphitheater**



# Letter From the City Manager

November 4, 2015

Honorable Mayor Patrick Moeller, Members of City Council, and Residents of Hamilton:

In accordance with Section 5.05 of the Charter of the City of Hamilton, the adopted annual budget for the fiscal year beginning January 1, 2016 and ending December 31, 2016, is submitted for your consideration.

The budget presents in summary form the revenues and expenditures for each of the City's funds. Our budgeting process began in June and has been reviewed at Finance Committee meetings over the past several months. First and second readings of the Appropriations Ordinance will occur at the November 18th and December 9th meetings of Council. For transparency purposes, a full copy of the budget was also made available on the City website.

## Summary

Over the past five years, we have continually worked to become a leaner organization. By focusing on innovative practices, City staff has done more with less. The reorganization of departments has empowered City staff to make decisions and own the outcomes. Table 1 below shows salaries excluding benefits and retirement payouts over a five year period. It is important to note that 2015 (adopted budget) included a 27th pay date, which cost the City approximately \$2 million in additional salaries for all funds.

**Table 1: Total overtime, salaries, and special pay by fund type.**

Fund Type	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted
General Fund	\$24,021,107	\$22,524,713	\$21,865,034	\$22,355,692	\$21,338,500
Non-General Fund	\$20,834,930	\$19,379,308	\$19,556,171	\$21,212,256	\$19,911,445
<b>Total</b>	<b>\$44,856,037</b>	<b>\$41,904,021</b>	<b>\$41,421,205</b>	<b>\$43,567,948</b>	<b>\$41,249,945</b>

In 2016, the creation of two new departments will further consolidate our resources. The Department of Strategy and Information will combine our Information Technology, Strategic Planning, and GIS Staff into one department that will work collaboratively to drive strategy and better decision-making throughout the organization. By harnessing the power of big data, we can utilize predictive policing and other advanced technological tools to predict future probabilities and trends.

A Human Resources Department will also be created in 2016. This department will be responsible for coordinating training, formulating and administering personnel policies, and providing advice and counsel on labor and employment matters. Establishing a Human Resources Department is vital to the success of our organization, as we work to develop and attract talent, better budget for workforce management costs, and develop performance management systems.

## Transparency

The budgeting process in Hamilton is a reflection of our focus on transparency. We have taken steps to present a budget that promotes accountability, increases public engagement, and enhances our effectiveness. This document and its contents were created in an effort to share information that is relevant to City residents.

Additionally, the City of Hamilton has been working with OpenGov, a cloud-based financial reporting and intelligence platform, to help us make smarter data-driven decisions, collaborate more effectively, and achieve greater transparency. The pie chart highlighted on the next page as Chart 2 from OpenGov; break downs by department the City's 2016 Adopted General Fund budget.

To take a deeper dive into our current and past expenditures and revenues, I encourage you to visit <http://bit.ly/1Py4Cax>

## 2016 Budget in Brief

The City's All Funds Budget totals \$434,196,646 (chart 1) for 2016. This amount includes the General Fund, Special Revenue Funds, Capital Projects Funds, Debt Retirement Fund, Enterprise Funds, Internal Service Funds and Trust Funds. The 2016 Adopted Budget is just over 34% higher than the 2015 Adopted Budget; primarily due to the sale of 48.6% of the Greenup Power Plant for approximately \$139 million. In conjunction with the sale of 48.6% of the Greenup Power Plant, the City will pay off approximately \$104 million of Electric Fund debt. This \$104 million debt payment is included in the 2016 Appropriations Ordinance presented to City Council for consideration.



## General Fund

The 2016 General Fund revenue is budgeted at \$42.87 million, which is an increase of approximately \$2.3 million from the 2015 budgeted revenues. This represents a 5.7% increase from the 2015 Adopted Budget. The most significant portion of this increase is attributable to the budgeted \$1.48 million or an 8.4% increase in income taxes.

For this first time since 2010, a structurally balanced budget is being presented to Council. Our Economic Development efforts and capital investments have helped offset declining revenues in recent years. Additionally, 2016 will not include a 27th pay. This occurs every 11 years and in 2015 cost the General Fund approximately \$1.1 million in personnel costs. With this factored out the City has budgeted \$30.8 million in personnel costs for 2016, in the General Fund compared to \$31.9 million budgeted in 2015.

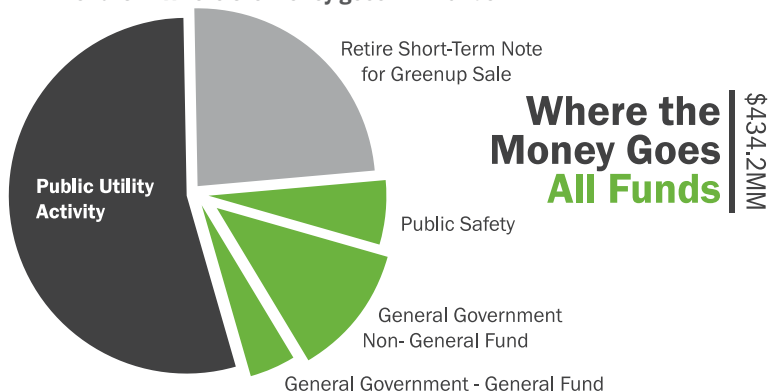
We have worked to reduce personnel and benefit costs to allow for more investment in our community. Beginning in 2016, non-personnel and benefit costs will increase by 17.58%. The major items in this classification are:

- \$350,000 budgeted in 2016 for demolition of blighted properties.
- \$120,000 charge back for Resident Services – to strengthen the Quick Strike Team which facilitates a number of citywide cleanup efforts.
- \$100,000 for the Main Street/High Street corridor to assist with upper floor residential apartment rehabilitation.

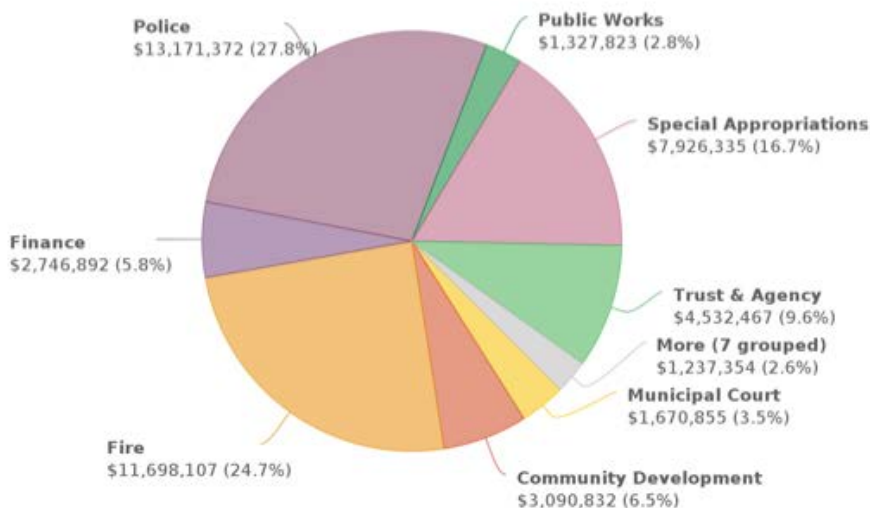
The City has also budgeted just over \$316,000 to be transferred to the Budget Stabilization Fund. This transfer will bring the fund balance in the Budget Stabilization fund to over \$491,000, which can be used only at City Council's discretion.

Current five year projections have General Fund reserves maintained within the 10% - 16% of General Fund expenditures, as set forth in the Budget and Financial Management Policies (City Council Resolution 2012-6-25).

**Chart 1: Where the money goes - All Funds.**



**Chart 2: OpenGov chart showing the \$42.87MM adopted 2016 General Fund budget.**



## Fund Balance

The City of Hamilton follows its Budget and Financial Management Policies, as set forth by City Council Resolution 2012-6-25 regarding minimum fund balance as a guideline in making budgetary decisions. Government Finance Officers Association (GFOA) Best Practices guided the City to come up with its own Budget and Financial Management Policies. These policies will be expanded upon in 2016, as the City is a proactive organization and finely tuned financial information is readily available.

The General Fund unencumbered balance at the end of 2015 is expected to be approximately \$5.66 million. Before encumbrances, the City will strive to maintain General Fund reserves of approximately \$6 million or greater than 13% of prior year appropriations. Any surplus above this amount will be transferred to the Budget and Economic Stabilization Fund, which can only be utilized at City Council's discretion. Five year projections show that the City will be in compliance with the policies herewith. The City's fund balance (reserves) before encumbrances from 2012 to 2016 is shown in table 2 below.

**Table 2: General Fund Reserves by Year**

2012	\$9,199,125
2013	\$9,799,988
2014	\$9,051,113
2015	\$6,300,000
2016	\$6,300,000

A \$1.778 million dollar transfer was made to the Economic Budget and Stabilization Fund in 2015. That, along with a 27th pay date that will cost the City's General Fund approximately \$1.1, million is the majority of the reason for the decline from 2014 to 2015.

## Special Revenue Funds

Special Revenue Funds of \$27,469,963 include a variety of funds for which revenue can be used for a specific purpose such as grants, certain fee-based services, debt service and capital improvements.

### Capital Improvement and Debt Service Fund (215)

- \$205,000 repairs to roofs and maintenance of 20 High Street
- \$100,000 fire station maintenance for Station 26 and Station 21
- \$35,000 for two construction service's vehicles

### Stormwater Management Fund (279)

- \$675,000 Stormwater portion of South Hamilton Crossing construction
- \$50,000 Stormwater portion of intersection improvements for High & MLK.

## Capital Projects

### Infrastructure Renewal Program Fund (311)

- \$4,175,000 South Hamilton Crossing
- \$400,000 2015 Concrete Repair and Resurfacing Program
- \$382,860 Cleveland Avenue Bridge Replacement
- \$162,853 High/MLK Intersection Improvements
- \$154,000 South D Street Bridge Rehabilitation
- \$143,965 Engineering for Main/Millville/Eaton Intersection
- \$100,000 Purchase of Asphalt for Street Resurfacing
- \$60,000 Engineering for Glencross/Shaffers Pedestrian Bridges
- \$50,000 Traffic Signal Improvements

## Enterprise Funds

### Electric

- Sale of 48.6% of Greenup Hydro Power Plant for \$139 million to American Municipal Power (AMP)
- Meldahl Hydro Power Plant fully operational
- South Hamilton Crossing – Underground, lighting & transmission \$1 million
- Utility pole replacement \$1.1 million



Plans for South Hamilton Crossing

### Water

- Replace/Repair Fire Hydrants \$123,000
- Portion South Hamilton Crossing \$174,000
- Water main replacements \$2.8 million

### Wastewater

- South Hamilton Crossing \$102,000
- Pugmill/Sludge Screw Replacement \$250,000

### Gas

- Gas Main Replacement/Repair \$1.06 million
- Compressed Natural Gas (CNG) vehicle conversions \$100,000
- Portion of South Hamilton Crossing \$100,000



## New Projects

There are many new projects and initiatives for 2016 that will have a great impact on Hamilton's future.

**South Hamilton Crossing:** This project has been discussed as early as 1909. More than 100 years later, we are set to break ground. South Hamilton Crossing, hereinafter SHX, will replace an existing at-grade railroad crossing with a railroad overpass by extending Grand Boulevard westerly. Approximately 56 trains travel through the existing crossing daily, blocking the crossing 15.3% of the time. South Hamilton Crossing will begin construction in 2016 and will be completed in 2017. At a cost of approximately \$30 million, this project will greatly improve connectivity for Miami University Hamilton, Vora Technology Park, and other businesses, while also reducing drive times, and increasing safety.

**MLK/High Intersection:** The MLK/High St intersection will be reconfigured to allow for additional turn lanes to alleviate some of the traffic congestion at a critical and busy component of Hamilton's roadway system. In 2012, the City obtained funding through the State Highway Safety program to upgrade the intersection. When coupled with the completion of the East High Gateway project, this improvement will allow for a significant improvement in the flow of traffic.

**Marcum Park:** Thanks to a \$3.5 million donation from the Joe and Sara Marcum family, work is expected to be completed on the park in the fall of 2016. With the amphitheater completed in 2013, RiversEdge has become a gathering spot for thousands of people every summer. Marcum Park will add more park features including a children's playscape, decorative landscaping, and a giant lawn, further adding to our downtown revitalization.

**Additional Spraygrounds:** Hamilton now has 4 spraygrounds up and running around the City. An additional sprayground is planned for Millikin Woods, and we are currently working on determining spaces for additional spraygrounds. By working closely with the Hamilton Parks Conservancy, we will ensure the spraygrounds are properly placed and maintained so that our families have a place to recreate in the warm summer months for years to come.

**Civic Park:** The lot at the corner of High and 2nd Street will be undergoing a transformation in 2016. Through generous donations from Hamilton Rotary, ODW Logistics, iMFLUX, IRG, a private donor, and others the park will add recreational amenities to our downtown. This park will feature a permanent ping pong table, cornhole set, gaga pit, and more.



Marcum Park Site Plan

## Completed and Ongoing Initiatives

**17Strong Neighborhood Initiative:** This initiative was created to 1) identify and define Hamilton neighborhoods and 2) provide them an appropriate platform to articulate issues and desires. In conjunction with Council's Sense of Place Committee, the 17Strong Initiative is creating an opportunity to have enhanced geographic input on important issues ranging from the Annual Budget to parks improvements to neighborhood concerns.

**The Hamilton Mill:** The Hamilton Mill continues to attract new and innovative technologies to Hamilton, Ohio. "The Mill" is our business incubator located at 20 High Street. New startups announced in 2015 include Edge Prototype and Enforc Hygiene.

**Parks Conservancy:** Effective January 1, 2015, the City shifted park capital improvements, maintenance and daily operations to the Hamilton Parks Conservancy (hereinafter "Parks Conservancy"). The Parks Conservancy, which is applying for 501(c)3 status, will solely focus on identifying and implementing necessary capital improvements and enhancing past maintenance efforts. Loosely modeled after several Parks Conservancies (Pittsburgh, PA; Buffalo, NY and Louisville, KY), the City will provide the Parks Conservancy with the same funding that was provided the Parks Division in the FY Budget. A Parks Conservancy Board of Directors has been established to provide policy direction. Additionally, in concert with the City's 17Strong Initiative, an advisory board with geographic representation across the entire City will be established to provide input from all neighborhoods. The intended outcome is better maintained parks, enhanced programming efforts and more collaboration with area agencies (e.g., Great Miami Valley YMCA).

**CORE Fund:** The Consortium for Ongoing Reinvestment Efforts (CORE) Fund was established in

December 2012 as a concentrated effort by the Hamilton community to improve and better market our downtown (or core) areas. Since that time, the CORE Fund has created partnerships with the Hamilton Community Foundation, First Financial Bank, US Bank and many others. With their assistance, several buildings with catalytic potential have been acquired. The former Elder-Beerman Department store (160,000 square feet) is now home to Startek, Kettering Health Network, Inside Out Studios, and Jackson's Market. Additionally, the former Hungry Bunny building (6,000 square feet) is home to Sara's House, who is operating out of the first floor and currently renovating the upper two floors into living areas. The CORE fund will begin to turn its attention to Main Street, as we begin to reactivate buildings and revitalize a key area of our urban core.

**Great Miami River Recreational Trail:** The Hamilton portion of the Great Miami River Recreation Trail has been completed, further connecting us with the rest of the trail. The Great Miami River Recreational Trail winds around parks, museums, and natural land, while offering a plethora of distinct and breathtaking views, from urban skylines to river vistas. Except for a couple of small breaks in the path between Fairfield Twp and Trenton, and between Middletown and Franklin, the trail extends as far north as Piqua and spans the counties of Warren, Montgomery, Miami, and Butler.



**Third Street Plaza:** A significant investment was completed on North Third Street between Dayton and Hensel. Being funded with the assistance of the Hamilton Community Foundation (\$225,000), Lane Library (\$225,000) and the City of Hamilton, the \$1.20 million plaza area with landscaped medians, brick pavers and a large pedestrian area is intended to create an area that will assist new commercial activity and provide outdoor eating and recreation areas, while assisting Lane Library with outdoor programming.

**East High Gateway Project:** The East High Gateway project has officially been completed. The main artery to Hamilton received a much needed face-lift and now allows for more efficient travel. The improvements included: added streetscape fixtures, overhead power lines relocated underground, added turn lanes, landscaped medians, and a new commercial access drive.

## Economic Development

Economic Development has been a driver of our success over the past few years. In 2015, we witnessed a significant amount of investment and job growth within our community. Job growth will continue to be of the utmost importance for years to come. Some notable Economic Development announcements include:

- **Barclaycard** – 1,500 jobs, \$9,000,000 capital investment, \$49 MM new annual payroll.
- **STARTEK** – 682 jobs, \$5,250,000 capital investment, \$15.7 MM new annual payroll.
- **ODW Logistics** – 40 jobs, \$1,900,000 capital investment, \$2 MM new annual payroll.
- **\$14.8 MM** in additional funding for South Hamilton Crossing.
- **6 new retail** and restaurant businesses downtown.



The former Porcellana buildings on Main are now part of CORE Fund's assets

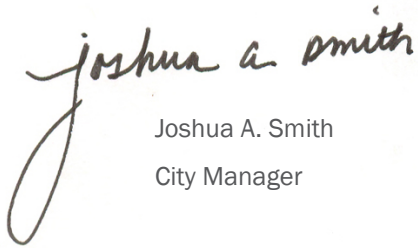
## Summary

The FY 2016 Adopted Budget has been developed to fulfill the objectives set forth by our strategic plan: making Hamilton a better place to work, live, and play. With the City's strategic goals being the guiding document, the budget aims to provide the necessary resources that will allow for high-quality service delivery.

Despite cuts in expenditures, City staff has worked exceptionally hard to provide programs and services that our citizens want and need. We have become increasingly innovative in our approaches and have become more efficient with our use of resources. Furthermore, we have continued to reorganize departments to further reduce personnel costs.

I look forward to all of the things that we will accomplish in 2016 as we continue our mission of making Hamilton a purposeful destination to live, work, and play.

Respectfully Submitted,

A handwritten signature in black ink that reads "Joshua A. Smith". The signature is written in a cursive style with a large, looping initial "J".

Joshua A. Smith  
City Manager

# Fiscal Policies

The development of the City of Hamilton's Budget and Financial Policies is a dynamic process where policies are created to assist in the decision-making of the organization. These policies provide guidelines for short-and long-range planning of major goals and objectives, and guide the analysis, evaluation, and reporting of financial activities. The overall mission in setting budget and financial policies is to give City management the tools necessary to improve the financial condition of the City for its citizens and other stakeholders. **The following financial policies and goals are based upon Resolution 2012-6-25 adopted by the City Council on June 13, 2012.**

## Budget Development Principles

The annual budget development process emphasizes budget policy review, budget education, and citizen involvement. The following principles guide the development of the City's Budget:

- The City will adhere to sound financial planning and management principles when developing the budget.
- The City strives to align the budget with the approved Strategic Plan.
- The City encourages community participation in budget development.
- The City will annually balance the budget.

## Balanced Budgeting

At a basic level, the City utilizes the State of Ohio's definition of a balanced budget which requires that each fund's beginning of the year cash balances plus the fund's projected annual revenues are equal to the annual expenditure appropriation of each fund. However, the ultimate goal is to achieve a structurally balanced budget by ensuring that expenditures are equal to or less than the amount of revenue projected for each budget year.

The 2016 General Fund Adopted Budget is balanced in accordance with the State of Ohio's definition as well as being a structurally balanced budget. 2016 is the City's first structurally balanced General Fund budget since 2010. The balanced budget being proposed for 2016 also includes a \$316,023 transfer to the Budget Stabilization Fund to continue building up a reserve balance to cover future potential special or onetime expenses approved by City Council. The City has achieved putting together a structurally balanced budget by prudently managing expenditures over the past several years to bring them to a more sustainable level. Income tax revenue has also increased steadily over the past few years and the City's conservative estimates project that trend to continue over the next several years helping to bring stabilization to the General Fund.

- Accomplishment: Achieved a structurally balanced budget.
- Goal: Present a structurally balanced budget each year and continue to accumulate reserves in the Budget Stabilization Fund.
- Goal: Continue to develop 5 year projections so administration can properly plan for future

## Budget Development

The intent of the City Manager is to encourage development of a budget that will make the City organization leaner and more efficient, while maximizing resources for infrastructure maintenance, neighborhood investment, capital investment and economic development. To this end, budget development policies include:

- Ensure commitment to maintaining the City's infrastructure. The Capital Budget should provide adequate funding for infrastructure and other ongoing maintenance with emphasis on streets, high visibility assets, and our City fleet, including public safety vehicles and equipment.
- Prepare a mid-year Budget Monitoring Report to provide the City Council with the status of the City's Budget as of June 30 of every year. This report shall be presented to City Council no later than August 15.
- The City of Hamilton utilizes the GFOA recommendation regarding minimum fund balance as a guideline in making budgetary decisions with the goal of achieving reserves of not less than 10% of General Fund expenditures for any given year. If the General Fund reserves rise above 16% of General Fund revenues at fiscal year end, the amount over 16% will be transferred into the Economic Budget Stabilization Fund, which can be expensed only through special action by City Council per resolution R2012-6-25.
- In early 2015, the City achieved 20.3% of the 2014 General Fund revenues and transferred \$1,777,955 to the newly created Budget Stabilization Fund. In 2016, the City has a structurally balanced General Fund budget and plans to transfer \$316,023 to the Budget Stabilization Fund.
- In accordance with Hamilton City Council resolutions, fund balances are used only when absolutely necessary and only with the approval of City Council.
- Goal: With the approval of City Council, utilize the excess reserves to start funding the new capital budget for the general government and special revenue funds.



- Goal: Prepare quarterly reports to provide at Finance Committee meetings in April, July, October and January. These meetings will be open to the public.
- Accomplishment: Successfully implemented OpenGov throughout the budgeting process to help further our goal of fiscal transparency as the City constructed the 2016 budget.
- Goal: Continue to utilize OpenGov as a financial transparency tool to engage the public in the budget process along with providing City Council and management a useful financial tool on an ongoing basis.

## Revenues

- The City will estimate its annual revenues by a conservative, objective, and analytical process.
- The City will follow an aggressive policy of collecting revenues due. Delinquent Income Tax and EMS (Emergency Medical Service) collection accounts are turned over to the Ohio Attorney General's Office.
- The City Council levies taxes and/or fees as specified in the City Charter, or as authorized under the laws of the State of Ohio, to generate revenue for service delivery and capital improvement purposes.
- The City will review its license and fee charges regularly to ensure competitiveness with other jurisdictions, and to avoid negative impacts on economic development.
- Intergovernmental revenues are sought from State, Federal, and other sources. However, the City is not obligated to continue financial support for non-City funded programs and projects after non-City funding has lapsed, except as agreed to as a condition of acceptance of intergovernmental revenues.
- Income tax is 2.0% of earnings by residents, non-residents who work in the City, and corporations located in or doing business in the City. It is divided into three components:
  - o General Fund: 1.55%
  - o Health & Public Safety: 0.25%
  - o Capital & Debt: 0.20%
- Goal: Accurately estimate annual revenues and plan related financial activity accordingly. Also, diligently pursue any other revenue opportunities that may exist.

## Utility Rates

- The Utility Bond indentures mandate that each utility system develop and maintain a forward looking 10-year financial forecast. This 10-year financial forecast must be reviewed and updated on a semi-annual basis by utility management and outside rate consultants/consulting engineers. The indentures require that the utility rate consultants recommend target fund balances and review/concur with projected revenues, operating expenses, capital improvement expenses, and adopted short and long-term financing plans. The utility rate consultants issue a written recommendation as to any rate and or rider changes required. All utility budgets shall comply with the latest available 10-year financial forecast.
- The results of the semi-annual 10-year financial forecast update are presented to the Public Utility Commission (PUC) for their review. Following the PUC presentation, the updated 10-year financial projections are presented to City Council.
- City Council sets all utility base rates. Any base rate change requires Council action and formal legislation. Utility rates must meet the operating, capital and debt service requirements for the utility funds. In addition, utility rates are set to achieve year-end fund balance targets recommended by the utility rate consultants.
- The process for a utility base rate change begins with establishing a need for such change, performed in conjunction with the City's rate consultants. The required change is then presented to City Council at a regular Council meeting. The next step is a Caucus Report to Council, leading to the creation of the adopted legislation and a vote by Council for the change.
- Several Rate Riders have been established by Council through ordinance or are required via bond indenture. These Rate Riders provide for administrative changes to utility rates in order to produce sufficient revenue for specified special purposes.
- Goal: To provide the citizens/owners of the utility systems and the utility customers with affordable and stable utility rates, which are competitive with the surrounding communities in Southwest Ohio.

# Fiscal Policies Continued

## Expenditures

- The City of Hamilton will estimate its annual expenditures by a thorough, objective and analytical process.
- Every effort will be made to budget General Fund expenditures at a level not exceeding General Fund revenues for a given fiscal year.
- During the initial budget development phase, if a balanced budget is not projected at adopted spending levels, then the Finance Committee will make recommendations to Council for corrective actions prior to adoption of the final budget.
- The City will project expenditures based upon outcomes that fit into the City's strategic plan framework. The City is just beginning this endeavor and it is a work in progress.
- Personnel costs will be projected by employee and by pay account for each type of regular pay to be received as well as the benefits associated with those earnings.
- Irregular pay, such as overtime, will be projected at the department level based on projected needs on a monthly, weekly, or special occasion basis, with deference to historical activity. Historical activity should NOT be the primary guide in projecting overtime.
- Various pay types and benefits will be accounted for in separate budget accounts to provide a richer database by which future budgeting decisions and analysis can occur and so personnel cost information be easily obtained for use inside and outside of the organization.
- Contract/Professional Services will be analyzed annually to determine the level of need for ongoing services, as well as whether the intended outcome of the contract can be attained in a less costly manner. Annual Contract/Professional Services budgets will be the sum of estimated contract amounts.
- Contract/Professional Services will be budgeted based on needs of the City in fulfilling its mission in the most efficient manner, and not because of personal preferences, relationships, or past practices.
- Whenever possible, budgets for consumable supplies and materials will be developed based on projected services to customers and production estimates rather than by using a simple incremental approach.
- The City of Hamilton procures and purchases within the parameters of state laws, ethics, and prudent financial practices.

- At mid-year, if expenditures are in danger of exceeding revised revenue estimates, the Finance Committee will recommend to the City Council a course of action to remedy the imbalance. Such corrective actions may include, but are not limited to, the following:
  - o Staff reductions
  - o Staff furloughs
  - o A general freeze on purchasing
  - o Blanket budget reductions
  - o Tightened budget control measures
  - o The use of unappropriated fund balances
  - o Request of Council to allow the use of certain reserves
- Goal: Identify structural imbalances as early as possible and communicate them to the Finance Committee. Work with the City's bargaining units to avoid continued structural imbalance.

## Investment

- Investment policies comply with all federal, state and local statutes that govern investment of public funds.
- In order to preserve capital and protect the principal, credit risk and interest rate risk are minimized by diversification of investments by type with independent returns and with various financial institutions.

### Prioritized Investment Objectives:

1. Safety: Primary objective is to preserve capital and protect the principal in the overall portfolio within the context of various risks by diversifying investments by type and by financial institution and by limiting investments to safest types with pre-qualified institutions, brokers and advisors and third party safekeeping.
  2. Liquidity: Provide adequate liquidity to meet all operating obligations that can be reasonably anticipated and structure the portfolio with diversified maturities so that maturities match cash flow needs.
  3. Return: The objective is to attain a benchmark rate of return through budgetary and economic cycles, considering the City's safety and liquidity needs.
- Goal: Invest interim public funds to achieve the maximum preservation and security of funds, meet daily cash flow needs and after meeting these objectives, achieve the highest return.

## Capital Budget

- The City has developed a five-year Capital Improvement Program and will update it on a quarterly basis.
- The City will coordinate development of the Capital Improvement Budget with development of the operating budget.

## Operating Budget

- The City will pay for all current expenditures with current revenues. Fund balances will be used only when absolutely necessary, and only with the approval of City Council.
- The budget will provide for adequate maintenance and repair of capital assets and for their orderly replacement.
- The City will protect against catastrophic losses through a combination of insurance and self-insurance funded programs.
- Department Heads are responsible for overseeing the execution phase of their budgets.
- The City will maintain a budgetary control system to help it adhere to the budget.
- Purchase requisitions should be made only in compliance with the budget, but in the event that a potential budget shortfall is identified, every effort should be made to identify offsetting surplus amounts so net departmental spending will not be increased unless absolutely necessary.
- The budget will be maintained and updated throughout the execution phase, not only to adjust for additional necessary spending, but also to reduce over-budgeted account budgets as they are identified in order to discourage overspending and provide an accurate reference for future budgets.
- Except in the case of an Unforeseeable Emergency, all purchases will be initiated with a purchase requisition, and have an approved purchase order in place prior to the transaction, thereby creating a formal obligation of the City, encumbering the required funds against a budgeted account.
- An Unforeseeable Emergency is defined as an irregular, unplanned condition where a delay in procurement would cause an additional cost, an inability to meet a critical deadline, or negatively impact customer service.
- Budget compliance is among the first order criteria by which managers make transaction approval decisions. There may be overriding considerations, but these must be substantial, compelling, and defensible.

- Requisitions, except those resulting from an Unforeseeable Emergency, will not be processed after the Monday prior to the Thanksgiving Holiday. This cutoff is necessary for year-end processing, but also helps curb late, unnecessary spending patterns.
- Periodic financial reports, which compare actual performance with the budget, will be available on-line for budgetary review by the department/divisions and the general public.
- Goal: To budget for regular operations and maintenance while simultaneously preparing for potential challenges without compromising future fiscal health.

## Debt Service

- The City will confine long-term borrowing to capital improvement projects.
- When the City finances capital projects by issuing debt, it will repay the debt within a period not to exceed the expected useful life of the project.
- The City will evaluate issuing debt and pay-as-you-go financing to maintain flexibility for the future.
- The City will continually seek to maintain and improve our current bond rating to minimize borrowing costs and to ensure that access to credit is preserved.
- The City will follow a policy of full disclosure on financial reports and official statements.
- Goal: To issue and service debt in a responsible, effective way to improve City operations, encourage fiscal transparency, and maintain a positive bond rating.

# Fiscal Policies Continued

## Risk Management

- The City of Hamilton competitively procures commercial liability and property insurance each year after an in-depth review process. This process evaluates the cost and benefits of various levels of coverage among policy options, ensuring that the City maintains adequate coverage to mitigate potential risks at a reasonable cost to taxpayers.
- The City will limit its liability exposure whenever possible by utilizing waivers and/or hold harmless agreements and by exercising statutory immunity whenever appropriate.
- The City will maintain worker's compensation coverage for workplace injuries and will budget appropriate annual resources to cover premiums and potential claims. A reserve fund has been established (Central Benefits Fund) and is maintained with the purpose of mitigating the financial risk associated with claims. The City will promote a safe workplace through active participation in the Greater Hamilton Safety Council, and work site safety committees.
- Employee health and life insurance is acquired by virtue of a Health Benefits Committee comprised of representatives from various employee groups and administration.

## Budget Adoption

- The City of Hamilton's annual budget is adopted through a process that begins with a compilation of information and forecasts prepared by the Finance Department through collaboration with various departments, the City Manager, and the Budget and Finance Committees. This information is presented to Council Members in a public forum with members from the local press invited at a series of Finance Committee meetings in October and November. In late November or early December, Council action is sought to formally adopt the budget for the upcoming year. The adoption is done at two separate Council meetings; the first meeting is a Public Hearing where the budget is presented and members from the community can weigh in with their input. The second reading at a separate Council meeting requires a formal vote and majority of Council to pass and adopt the budget for the upcoming fiscal year.

## Budget Formulation and Basis of Accounting

This budget document is a reflection of budget policies, strategic goals, departmental operating plans, and Council modifications. The spending plan, while cognizant of the economic outlook in 2016, provides funding for core services, desired programs, critical needs, equipment replacement, and facility and equipment upgrades.

The City of Hamilton utilizes a budgetary basis of accounting and budgeting rather than the generally accepted accounting principles (GAAP) approach of modified accrual accounting that is used in the City's audited financial statements. The City of Hamilton accounts for transactions on a cash basis, with revenues and expenditures recorded when they are received or paid in cash. Additionally, encumbrances are recorded as the equivalent of expenditures. This is different than the GAAP practice of modified accrual accounting in which revenues are recognized when they are both measurable and available and expenditures are recorded when liabilities are incurred.

# Hamilton Highlight

Dive deep into our City's debt with this interactive debt table which is just one more way we work toward being as transparent with our finances as possible.

The Interactive City Debt Table is a dynamic table that allows users to see various debt-related schedules with the click of a button. Users are able to view the annual principal, annual interest, total annual debt service, and the year-end outstanding principal balance all of the debt issued by the City. By simply changing the values of the cell in the table at the top of the interactive or interest rate worksheets you can quickly see the numbers in the dynamic table update and display the desired information.

A user can also click on any of the debt descriptions to see the full details of the debt. These titles, such as "2003 Road Improvement LTGO Bonds" under Hamilton Capital Improvement Debt Service Fund, are linked. By clicking this title, you will be directed to the worksheet that corresponds to the 2003 Road Improvement debt.

Each debt issuance has its own unique worksheet within the workbook. The Interactive Table and Interest Rate Table are populated using various Excel functions that draw from other worksheets in this Excel workbook. A worksheet is one of the "tabs" seen at the bottom of the Excel window. A workbook is the actual combined file that contains all the worksheets. In each tab or worksheet supporting information on the issuance is available via link in merged cells K2:L4. A scanned PDF copy will open with the supporting schedule that will usually come from the "Final Pricing" obtained from the bond underwriters. There is also a link directly below the scanned PDF that will take the user back to the interactive table tab they were viewing previously.

The Interactive City Debt table offers an efficient and effective way to gain a better understanding of the City's current debt structure in all of our funds. Sharing this table both with the City's internal and external users leads to greater transparency with our financial information and allows all stakeholders throughout the City to have a more accurate picture of the City's current and future financial position. A future upcoming launch of the City's OpenGov site will only add to our goal of financial transparency.

## Explore for yourself

View and manipulate our comprehensive debt table by following the steps listed below. Please note your computer may need software like Excel and WinZip to unpack and display this spreadsheet correctly.

### 1) Download

<http://bit.ly/COHdebt2016>

### 2) Unzip and extract

the entire debt table folder to your computer

### 3) Open

the read-only document

### 4) Explore

starting with the instructions tab



# City Debt

## Overview

The City of Hamilton has an outstanding debt of \$250,298,589 as of December 31, 2015. This debt consists of the following:

General Obligation Bonds	<b>\$19,720,000</b>
Special Assessment Bonds	<b>\$770,000</b>
Utility Revenue Bonds	<b>\$115,380,000</b>
Bond Anticipation Notes	<b>\$103,695,000</b>
Internal Notes	<b>\$275,300</b>
OWDA Loan	<b>\$348,425</b>
Bond Purchase Agreement	<b>\$9,409,864</b>
Other Loans	<b>\$700,000</b>

## Direct Debt Limitations

The City finances major capital equipment and improvements to facilities and infrastructure based on their expected economic lives. The current relatively low interest rates makes debt financing very economical and prudent compared to cash financing of the long lived capital items. The Ohio Revised Code provides that the aggregate principal amount of voted and unvoted "net indebtedness" of a municipal corporation, such as the City, may not exceed 10.5% of the total value of all property in such municipal corporation as listed and assessed for taxation and that the aggregate principal amount of unvoted "net indebtedness" of such municipal corporation may not exceed 5.5% of such value.

In calculating "net indebtedness," the Revised Code provides that certain obligations of a municipality are not to be considered in the calculation, including self-supporting obligations, revenue bonds, and special assessment debt.

Other infrequently-issued types of obligations are also excluded from the calculation of net indebtedness. Notes issued in anticipation of bonds are excluded from the calculation of net indebtedness. In calculating net indebtedness, amounts in a City's bond retirement fund allocable to the principal amount of bonds otherwise included in the amount of net indebtedness are deducted from the total net indebtedness of such municipality.

The Financial Statement for the City, issued on September 28, 2015, indicates that the total principal amount of voted and unvoted general obligation debt that could be issued by the City, subject to the 10.5% total direct debt limitation is \$79,619,873 and the City's net debt subject to such limitation presently outstanding is \$1,813,712, leaving a balance of approximately \$77,806,161 borrowing capacity issuable within such limitation on combined voted and unvoted non-exempt debt. The total unvoted City general obligation debt that could be issued subject to the 5.5% unvoted direct debt limitation is \$41,705,648 and the City's net debt subject to such limitation presently outstanding is \$1,813,712, leaving a balance of approximately \$39,891,936 of additional unvoted non-exempt debt that could be issued by the City under such 5.5% limitation.

However, the City's ability to incur debt in these amounts is restricted by the indirect debt limitation. In the case of unvoted general obligation debt, both the direct and the indirect debt limitations must be met.

## Indirect Debt Limitations

Although the Ohio Constitution does not impose any direct restraint on the amount of debt that may be incurred by a municipality, it does indirectly impose a debt limitation on unvoted notes because of the ten-mill tax limitations and a mandatory duty to provide for the levy of taxes to pay bonded debt. The two constitutional provisions operate as a debt limit on unvoted notes. In determining whether or not unvoted notes may be issued within the constitutional or indirect debt limit, the outstanding unvoted bonded indebtedness of all overlapping political subdivisions (not just the debt of the issuing municipality) must be considered. The Ten-Mill Certificate, certified in September 2015 by the Butler County Auditor, indicates that the total millage required for all unvoted general obligation debt is 8.3182 mills, of which 5.4785 mills are attributable to the City, leaving 1.6818 mills of unused debt capacity under the indirect debt limitation of the City and its overlapping political subdivisions for the issuance of additional unvoted general obligation debt.



## Overlapping Debt

The net overall debt for the City and its overlapping subdivisions, as of November 5, 2015, is set forth below.

### Hamilton Debt and Overlapping Debt

Net Debt*	<b>\$2,410,000</b>
Per Capita Net Debt*	<b>\$39</b>
Net Debt as a % of Tax Valuation*	<b>0.32%</b>
Net Overlapping Debt (all political subdivisions)*	<b>\$88,443,256</b>
Per Capita Overlapping Debt*	<b>\$1,482</b>
Overlapping Debt as a % of Tax Valuation*	<b>11.66%</b>

Source: Ohio Municipal Advisory Council (OMAC)\*

	Balance	Payment
<b>Government Debt Total</b>	134,570,164	108,796,068
<b>Business-Type Debt Total</b>	115,728,425	9,844,083
<b>Total Debt</b>	<b>\$250,298,589</b>	<b>\$118,640,152</b>

## Hamilton's Governmental Activities Debt

Issue Year	Description	Maturity Year	Balance Dec. 31, 2015	2016 Principal	2016 Interest	Total Debt Payment	Anticipated Balance December 31, 2016
General Obligation Bonds:							
2003	Road Improvement Bonds	2016	320,000	320,000	12,000	332,000	-
2009	Various Purpose 2009 GO Bonds	2028	4,265,000	530,000	168,994	698,994	3,735,000
2011	Various Purpose 2011 GO Bonds - Ref	2026	13,145,000	1,385,000	608,700	1,993,700	11,760,000
2011	Various Purpose 2011 GO Bonds	2026	1,990,000	145,000	93,250	238,250	1,845,000
			<b>\$19,720,000</b>	<b>\$2,380,000</b>	<b>\$882,944</b>	<b>\$3,262,944</b>	<b>\$17,340,000</b>
Special Assessment Bonds:							
1998	Various Purpose Series 1998	2018	210,000	65,000	10,500	75,500	145,000
2000	Various Purpose Series 2000	2020	115,000	20,000	6,608	26,608	95,000
2001	Various Purpose Series 2001	2021	355,000	50,000	21,300	71,300	305,000
2003	Shaffer's Creek Sanitary Sewer	2023	90,000	10,000	4,613	14,613	80,000
			<b>\$770,000</b>	<b>\$145,000</b>	<b>\$43,020</b>	<b>\$188,020</b>	<b>\$625,000</b>
Bond Purchase Agreement: (General Obligation)							
2013	Bond Purchase Agreement	2035	9,409,864	360,543	300,625	661,167	9,049,322
			<b>\$9,409,864</b>	<b>\$360,543</b>	<b>\$300,625</b>	<b>\$661,167</b>	<b>\$9,049,322</b>
Bond Anticipation Notes/Internal Notes (General Obligation) :							
2011	Street Resurfacing - 2011 Project	2016	85,000	85,000	1,794	86,794	-
2013	Golf Capital Improvement	2017	190,300	95,150	1,808	96,958	95,150
2015	Hamilton Community Foundation Note	2017	700,000	346,535	14,000	360,535	353,465
2015	Electric System Rev. Ref. B.A.N.'s	2016	103,695,000	103,695,000	444,650	104,139,650	-
	Total Bond Anticipation Notes (General Obligation)		<b>104,670,300</b>	<b>104,221,685</b>	<b>462,252</b>	<b>104,683,937</b>	<b>448,615</b>
	Governmental Debt Total		<b>\$134,570,164</b>	<b>\$107,107,228</b>	<b>\$1,688,840</b>	<b>\$108,796,068</b>	<b>\$27,462,937</b>

# City Debt Continued

## General Obligation Bonds

General Obligation (GO) bonds allow municipalities to borrow money to fund capital improvements and infrastructure. Repayment of GO bonds is guaranteed by the “full faith and credit” of the City.

## Special Assessment Bonds

Special Assessment bonds are issued to finance sidewalk, curb, and gutter improvements for property owners. The special assessment revenues collected from property owners are used for the principal and interest payments.

## Debt Retirement Fund

The Debt Retirement Fund accounts for the accumulation of resources for and the payment of general long-term debt, principal and interest, and associated costs. Refer to the table below for the City’s outstanding debt and the scheduled principal and interest payments in 2016.

Hamilton’s Business-Type Activities Debt							Anticipated Balance December 31, 2016
Issue Year	Description	Maturity Year	Balance Dec. 31, 2015	2016 Principal	2016 Interest	Total Debt Payment	
Mortgage Revenue Bonds:							
2009	Gas Refunding	2029	4,500,000	250,000.00	182,925	432,925	4,250,000
2009	Electric series A	2030	16,595,000	830,000.00	688,044	1,518,044	15,765,000
2009	Electric series B	2039	14,520,000	-	952,540	952,540	14,520,000
2009	Water series A	2029	7,435,000	415,000	302,313	717,313	7,020,000
2009	Water series B	2039	8,915,000	-	590,173	590,173	8,915,000
2015	Water System Imp Refunding Revenue	2044	11,700,000	245,000.00	512,236	757,236	11,455,000
2005	Wastewater Refunding	2023	12,270,000	1,430,000.00	633,253	2,063,253	10,840,000
2009	Wastewater series A	2017	570,000	280,000	18,188	298,188	290,000
2009	Wastewater series B	2039	11,465,000	-	735,787	735,787	11,465,000
2011	Wastewater series	2041	27,410,000	590,000	1,159,094	1,749,094	26,820,000
			<b>\$115,380,000</b>	<b>\$4,040,000</b>	<b>\$5,774,551</b>	<b>\$9,814,551</b>	<b>\$111,340,000</b>
Other:							
2009	OWDA Loan	2030	348,425	18,357	11,176	29,533	330,068
2016	OPWC Loan	2046	-	-	-	-	4,144,229
			<b>348,425</b>	<b>18,357</b>	<b>11,176</b>	<b>29,533</b>	<b>4,474,297</b>
Business-type Activities Total			<b>\$115,728,425</b>	<b>\$4,058,357</b>	<b>\$5,785,726</b>	<b>\$9,844,083</b>	<b>\$115,814,297</b>

## Bond Purchase Agreement

To finance several public improvement projects, in October 2013 the City Manager executed a \$9.5 Million Bond Purchase Agreement with First Financial Bank. The loan term is 266 months (26 month draw period + 20 year amortization). The anticipated revenue stream used to pay down this obligation will be the Meldahl and Greenup Non-Utility Administrative Payments. The City drew down \$2.50M in 2013 and \$3.075M in 2014 to support various community projects including construction of neighborhood Spraygrounds and infrastructure and roadway improvements.

The remaining \$3.925M has been drawn down in 2015 for significant transportation infrastructure improvements of the South Hamilton Crossing initiative and for capital improvements completed by the Parks Conservancy. In the fall of 2015 the 2013 Bond Purchase Agreement with First Financial Bank has been refinanced from a variable interest rate to a fixed interest rate so the monthly principal and interest payments have begun in October on the new \$9,500,000 Limited Tax General Obligation Bonds, Series 2015.

## Bond Anticipation Notes

Under Ohio law, notes, including renewal notes, issued in anticipation of general obligation bonds may be issued up to a maximum maturity of 20 years from the date of issuance of the original notes (except for notes issued in anticipation of special assessments, for which the maximum maturity is 5 years). Any period in excess of 5 years must be deducted. Portions of the principal amount of such notes must be retired in amounts at least equal to and payable not later than principal maturities that would have been required if the notes had been issued at the expiration of the initial 5 year period.

## Utility Revenue Bonds

Revenue bonds are secured by the issuer pledging specific revenues either from the projects being financed and/or other dedicated revenue sources such as franchise fees or utility service revenue. The City's revenue bonds are issued to pay for capital equipment and improvements to City's Gas, Electric, Water and Wastewater systems.

In 2015, the 2002 Electric Series Revenue Refunding Bonds, primarily associated with the Greenup Hydroelectric Plant, were refunded with the issuance of an Electric System Revenue Refunding Bond Anticipation Note. This short term note will offer a much lower Interest rate to the City to pay on the associated Greenup debt until the Meldahl Hydroelectric Plant becomes commercial and the \$139 million payment from AMP Ohio is received for the 48.6% sale of Greenup. The anticipated interest savings will be over \$300,000 per month until Meldahl comes online. As a result 104 million dollars has been budgeted in 2016 to retire the 2015 note associated with the Greenup Power Plant's debt.

## OWDA Loan

OWDA Loans are low interest loans made to the City for Water and/or Wastewater capital projects by the Ohio Water Development Authority (OWDA). Debt payments are due semi-annually for a period of twenty years.

The Utility Systems account for debt requirements during their budgeting process. At least semi-annually, each of the utility operations update their 10-year forecast for revenues, expenses, debt service, capital improvements, and financing needs.

Debt service calculations are incorporated into the rates of each of the utility operations, either within the base rates or separate riders. As contained within the individual bond indentures, the City's utility rates must cover the debt service while maintaining the required financial ratios within the indentures. The Coverage Ratio is closely monitored for each of the utility operations.

The following table derived from the Statistical section of the City's 2014 Comprehensive Annual Financial Report (CAFR) shows the end-of-year Coverage Ratio from year 2009 through 2014 for each of the utility system's operations.

### Pledged Revenue Coverage 2009-2014

	2009	2010	2011	2012	2013	2014
<b>Water System Revenue Bonds</b>						
Gross Revenues (1)	\$14,365,405	\$14,930,142	\$15,000,714	\$14,798,053	\$14,656,915	\$14,965,626
Direct Operating Expenses (2)	\$11,794,753	\$12,158,069	\$10,795,637	\$10,868,974	\$10,505,666	\$9,477,829
Net Revenue Available for Debt Service	\$2,570,652	\$2,772,073	\$4,205,077	\$3,929,079	\$4,151,249	\$5,487,797
Annual Debt Service Requirement	\$1,009,324	\$2,337,494	\$2,321,067	\$2,322,567	\$2,320,492	\$2,314,717
Coverage	2.55%	1.19%	1.81%	1.69%	1.79%	2.37%
<b>Wastewater System Revenue Bonds</b>						
Gross Revenues (1)	\$10,835,332	\$11,272,546	\$12,368,786	\$12,181,654	\$14,684,679	\$12,375,483
Direct Operating Expenses (2)	\$8,150,313	\$7,792,762	\$7,355,594	\$6,988,504	\$7,068,795	\$6,582,215
Net Revenue Available for Debt Service	\$2,685,019	\$3,479,784	\$5,013,192	\$5,193,150	\$7,615,884	\$5,793,268
Annual Debt Service Requirement	\$2,056,015	\$3,114,006	\$3,092,977	\$4,853,775	\$4,901,071	\$4,852,095
Coverage	1.31%	1.12%	1.62%	1.07%	1.55%	1.19%
<b>Gas System Revenue Bonds</b>						
Gross Revenues (1)	\$31,795,459	\$26,867,128	\$21,974,462	\$16,611,781	\$24,746,065	\$29,488,952
Direct Operating Expenses (2)	\$27,095,082	\$23,092,861	\$19,230,178	\$14,435,127	\$22,596,575	\$28,900,507
Net Revenue Available for Debt Service	\$4,700,377	\$3,774,267	\$2,744,284	\$2,176,654	\$2,149,490	\$588,445
Annual Debt Service Requirement	\$1,490,112	\$1,693,780	\$1,674,487	\$1,670,737	\$1,669,237	\$1,669,738
Coverage	3.15%	2.23%	1.64%	1.30%	1.29%	0.35%
<b>Electric System Revenue Bonds</b>						
Gross Revenues (1)	\$61,400,264	\$66,365,469	\$63,439,859	\$62,256,537	\$60,360,176	\$62,073,277
Direct Operating Expenses (2)	\$39,290,578	\$47,654,945	\$42,406,513	\$41,468,644	\$42,282,539	\$48,620,592
Net Revenue Available for Debt Service	\$22,109,686	\$18,710,524	\$21,033,346	\$20,787,893	\$18,077,637	\$13,452,685
Annual Debt Service Requirement	\$13,052,060	\$14,836,139	\$14,713,079	\$14,874,641	\$14,837,797	\$15,373,471
Coverage	1.69%	1.26%	1.43%	1.40%	1.22%	0.88%
<b>Special Assessment Bonds</b>						
Special Assessment Collections	\$343,711	\$511,216	\$512,509	\$465,240	\$499,689	\$484,900
<b>Debt Service</b>						
Principal	\$270,000	\$285,000	\$250,000	\$205,000	\$135,000	\$140,000
Interest	\$111,863	\$99,996	\$87,383	\$75,698	\$65,498	\$58,523
Coverage	0.90%	1.33%	1.52%	1.66%	2.49%	2.44%

\*Please note that pledged revenue coverage for each fiscal year is not certified until the following fiscal year. It is because of this that the chart included here shows information only through Fiscal Year 2014. Revenue coverage for Fiscal Year 2015 will be certified in 2016 and included in future financial reporting documents as appropriate.

2016 Budget

# Budget Overview

**City of Hamilton**  
BUTLER COUNTY OHIO



# Budget Process

The budgetary process of the City of Hamilton is prescribed by the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation ordinance, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriation ordinance are subject to amendment throughout the year.

All funds, other than agency funds, are legally required to be budgeted and appropriated. The primary level of budget control is at the fund and classification level. The two classification levels are personnel and non-personnel. Budgetary modifications may be made only by ordinance of the City Council.

As required by the State of Ohio, the annual budgeting process begins with preparation of the annual tax budget. Under the laws of the State of Ohio, the total estimated revenues and cash balances for each City fund shown in the annual tax budget is the maximum amount that may be appropriated for each fund in the upcoming year.

The Director of Finance submits an annual tax budget for the following fiscal year to the City Council by July 15 of each year for consideration and passage. The adopted tax budget is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year for the period spanning January 1 to December 31 of the following year.

The Butler County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Budget Commission then certifies its actions to the City by September 1 of each year. As part of the certification process, the City receives an official certificate of estimated resources stating the projected receipts by fund. Prior to December 31, the City must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year do not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or around January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or if actual receipts exceed current estimates.

Soon after the annual tax budget is submitted, the Finance Department sends budget instructions to each city department requesting completion of a budgetary plan that considers the current fiscal environment of the City. Each department is required to submit completed budget forms to the Finance Department. The responses submitted by the departments list in detail each division's personnel requirements and other annual costs. 2016 was the first year the Finance Department utilized position control/budgeting to project personnel and benefit expenditures for the upcoming year's annual budget. The total amount requested by each department/division must not exceed the total departmental/divisional cost established in the City's Multi-Year Financial Plan and the tax budget.

Once budget proposals have been received, the City Manager and the Finance Department review budget requests for the coming year, with each department director through a series of budget meetings. After concurrence by the City Manager, the preliminary budget is prepared for detailed discussion with the City Council. The City Council completes its work in October and November and the budget is presented to the City Council in the form of an appropriation ordinance. The City Council passes the appropriation ordinance and the budget takes effect on January 1 of the New Year.

## Amendment Process

Under statutory requirement of Ohio Revised Code Section 5705.40, any appropriation ordinance or measure may be amended or supplemented, provided that such amendment or supplement shall comply with all provisions of law governing the taxing authority in making an original appropriation and that no appropriation for any purpose shall be reduced below an amount sufficient to cover all unliquidated and outstanding contracts or obligations certified from or against the appropriation.

Amendments to the budget as well as supplemental appropriations throughout the year must be approved by the Hamilton City Council.



## Public Engagement

Several opportunities for public input characterize the budget preparation and adoption process. Throughout the year, including prior to the formal budgeting process, various public interaction opportunities are provided to learn of citizen preferences for new initiatives and identify needs within the community. Several “Coffee with the City Manager” events are held within various areas of the community to identify funding priorities and provide information about ongoing and annual projects. Additionally, all Finance Committee meetings, which include representatives of City Council and executive leadership, are open to the public. These meetings provide an opportunity for in-depth discussion of the current year’s budget as well as the financial plan for the City of Hamilton in the upcoming year.

The City Manager and several department managers also make specific, detailed budget presentations at regular City Council meetings to inform the public, as well as Council, and share more in-depth information about budgeting priorities for the coming year. Presentations, which outline new initiatives and projects, are available online through the City’s website and are shared via the City’s active social media platforms. Local news sources, which report in print and online, are also provided copies of budgetary presentations and regularly attend Council meetings, offering coverage of priority projects and further disseminating information about budgeting priorities.

Verbal and written staff reports are also regularly provided at City Council meetings and are included in the City Council agenda accessible online from any computer. Beginning in 2015, the City partnered with OpenGov to allow financial transparency for citizens, City Council, management and employees. 2016 was the first year the Proposed Budget was made available to the public on the City’s OpenGov transparency portal before the annual budget presentation to Council. View the 2016 Adopted Budget online at <https://hamiltonoh.opengov.com/transparency>.

## Financial Plan

The City’s annual budget process is governed by the City’s Multi-Year Financial Plan. The Financial Plan is a financial forecast that is continually updated as situations and economic conditions change. The forecast covers anticipated revenues, personnel changes, and total estimated expenditures for the current year as well as projections for the next four years. Revenues are categorized by major category and by fund. Revenue projections are based on historical data and trends as well as current economic conditions such as employment data, average personal income, housing market, gross domestic product, and debt. Future personnel needs and total expenditures are forecast by fund, by department, and by division, keeping in mind the City’s Strategic Plan along with City Council’s priorities. Current and long term goals and priorities are reviewed quarterly.

The Financial Plan serves multiple purposes including, but not limited to, illustrating the current and future financial status of the City, providing alerts when changes must be made (which allows for smoother transitions), and acting as a guideline for budgeting and long term planning.

Additionally, each of the City of Hamilton’s four utilities has a 10-year plan created by outside consultants. This plan is updated semi-annually in order to maintain accurate projections.

The City of Hamilton’s 2016 Budget is a plan of action that utilizes the City’s financial resources to provide for the needs of the community.

# Budget Timeline

The City of Hamilton consistently works to improve upon the budget development process in an effort to enhance fiscal planning and related decision making.

Departmental directors will receive requests for capital budgets in the spring to allow for additional capital planning prior to requests for full departmental budgets. Additionally, Finance Committee meetings will also begin in the spring to allow additional time for the preparation of the following year's budget.

## Timeline for 2016 Budget Development

Date	Item
June 08, 2015	Emails sent out to Department Heads for Position Budgeting
By June 15, 2015	Position Budgeting for 2016 Initialized
June - July 2015	Set up and work through Position Budgeting for 2016 Personnel/Benefits
By July 15, 2015	Annual tax budget submitted by Director of Finance to City Council
By July 20, 2015	Adopted tax budget submitted to Butler County Auditor (Secretary of Budget Commission)
July 20, 2015	Budget E-Mail and Instructions sent to departments
July 20, 2015	.NET Budget Module Ready for Departmental Budget Data Entry
July 24, 2015	Finance Committee Meeting - Investments
Week of July 27th	HFD/HPD - 2016 Capital Needs
Week of August 3rd	Other General Fund Capital Needs
Week of August 10th	Develop Five Year Capital Plan General Fund
August 14, 2015	General Fund Departmental Budget Submissions Due to Finance
August 17 - 28	Evaluate General Fund Budget/Depts 198 & 199 prioritize wants/needs
By September 1, 2015	Butler County Budget Commission certifies estimated resources (2016 Tax Budget)
September 25, 2015	Finance Committee Meeting - General Fund
September - October 2015	Review of budget submissions by City Manager and Finance Department
September - October 2015	Five Year General Fund Forecasts
October 23, 2015	All Other Utility Budget Submissions Due to Finance
November 6, 2015	Finance Committee Meeting - Utilities/Budget Book Sections Done for Utilities
November 9, 2015	Notice of Public Hearing ran in Journal News (Ten days before meeting)
November 9, 2015	Staff Report and Budget Legislation Due to Clerk
November 11, 2015	Final Draft of Budget Book Ready
November 11, 2015	Caucus Report to Council for 2016 Budget
November 13, 2015	Finance Committee - Budget Wrap Up
November 18, 2015	Public Hearing and 1st reading, First Budget Presentation to Council
December 9, 2015	2nd Reading of budget legislation and subsequent adoption by Council
On or before Jan. 1, 2016	Certificate of estimated resources amended to include unencumbered fund balances
On January 1, 2016	Budget takes effect
March 1, 2016	Budget Book is finalized and distributed to public
Throughout 2016	Budget amendments as necessary in response to changes in revenue and expenditures

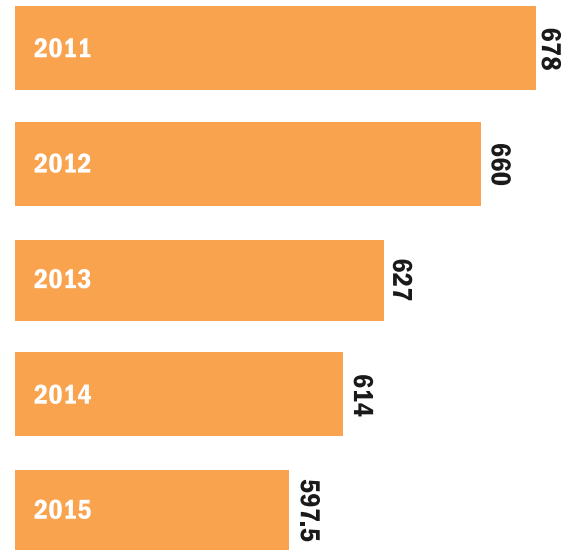
# Staffing

The City of Hamilton has worked hard to streamline departments in the past 6 years. Because of cuts in state funding and uncertainty in the economy, City personnel have had to operate more efficiently and accomplish more with less. Due to some restructuring in some of the City's departments, including our public utility departments, staff reductions were unavoidable in the 2016 Adopted Budget. From 2011 to 2015, total actual Full Time Equivalents (FTE's) have been reduced by 80.5.

For 2016, the Finance Department was able to implement a position budgeting tool within the City's financial system. This tool, along with cleaning up position control, has allowed the budget team to estimate more accurately and efficiently personnel and benefit costs for the City as a whole. The position budgeting tool has also allowed the City to calculate budgeted FTE's more accurately for the 2016 Adopted Budget, and will provide a better means to track these budgetary employment trends over time.

The charts on this page depict the trend in actual full time equivalents since 2011, budgeted FTE's for 2015 and 2016 compared in the aggregate including vacancies and by department. Further detail of FTE's budgeted by department can be found in the "Departmental Overviews" section.

## Actual FTE's at December 31<sup>st</sup>



\* In this chart Golf and Resident Services are shown independently where in the Departmental Overviews Golf is included under Resident Services. The same can be said for Strategy & Information and I/T. Utilities employees are included in aggregate and more details can be found in the Departmental Overviews.

\*\*Starting in 2016 the City is now calculating full time equivalents (FTE's) with permanent full time employees as 1.0, and all other employee types as 0.5 (temporary full time, temporary part time, and permanent part time).

	2015 Budgeted FTE's	2016 Budgeted FTE's	Difference
City Mgr	3	2.67	(0.33)
Civil Service	3.5	3.5	0.00
Clerk	1.5	1.5	0.00
Community Development	33	31.5	(1.50)
Customer Service	18	18	0.00
Economic Development	9.16	7.17	(1.99)
Finance	35	31	(4.00)
Fire	97.33	97.33	0.00
Golf*	14.25	15.64	1.39
Human Resources	0	3.5	3.50
I/T*	6.5	5	(1.50)
Law	1.83	0	(1.83)
Meter Reading	1	1	0.00
Municipal Court	26.5	26.5	0.00
Police	123.33	123.33	0.00
Project Implementation	4.33	0	(4.33)
Public Works	61.5	60.25	(1.25)
Resident Services*	4.75	8.86	4.11
Strategy & Information (non IT)*	0	9	9.00
Telecommunications	10	6	(4.00)
Utilities*	199.5	179.75	(19.75)
<b>Total</b>	<b>654.0</b>	<b>631.5</b>	<b>(22.48)</b>

# Fund Classifications & Structure

## What is a Fund Balance?

A fund balance, also known as a carryover balance or retained earnings, is the difference between assets and liabilities reported in a fund at the end of the fiscal year. The City uses a cash basis of budgeting and under this accounting basis cash is equal to the fund balance. Therefore, throughout this book, when cash balance is referenced it is the same as fund balance.

## How are Fund Balances Used?

Generally speaking, the budget for a fund during a given fiscal year should balance expenditures to the amount of revenues anticipated for the period. A budget is structurally balanced when expenditures are equal to or less than the amount of revenue projected and is structurally imbalanced when expenditures surpass the amount of revenues estimated for the period. A structural imbalance requires the use of a fund balance to cover the amount of expenditures that exceeds revenues for the period. One-time expenses such as capital acquisitions or truly non-recurring activities are the appropriate use of fund balance resources. However, the fiscal climate that municipal governments have faced since the Great Recession has required the use of fund balances to cover ongoing operations.

The Government Finance Officers Association (GFOA) recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted fund balance in their General Fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. The adequacy of unrestricted fund balance in the General Fund should be assessed based upon a government's own specific circumstances. The choice of revenues or expenditures as a basis of comparison may be dictated by what is more predictable in a government's particular circumstances.

The purpose of the reserve is several-fold, including to protect the City's general obligation bond rating during periods of fiscal stress and to provide available emergency funds when necessary.

In accordance with Hamilton City Council resolutions, fund balances are used only when absolutely necessary and only with the approval of City Council.

In an effort to maximize resources for future infrastructure maintenance, neighborhood investment, economic development, and capital investment, the City of Hamilton utilizes GFOA's recommendation as a guideline in making budgetary decisions with the goal of achieving reserves of not less than 10% of General Fund expenditures for any given year.

## Changes in Major Fund Balances

The City of Hamilton has three major funds for the 2016 Adopted Budget which includes the General Fund, Electric Utility Fund, and the Gas Utility Fund. These funds have revenues and/or expenditures, excluding other financing sources and uses, which constitute more than 10% of the revenues and expenditures of the total appropriated budget and are denoted by the symbol '\*' on pages 30 - 31.

In the Electric Utility Fund, fund balance is expected to increase substantially due to the net proceeds of the 48.6% interest sale of the Greenup Hydroelectric Plant to American Municipal Power sometime in early 2016. Within 60 days of the Commercial Operation Date of the Meldahl Hydroelectric Power Plant the sale of Greenup to American Municipal Power (AMP) will take place. The sale proceeds will be approximately \$ 139 million of which approximately \$104 million will be used to retire a short term note taken out by the City in the fall of 2015. This note was executed to recognize significant interest expense savings due to a lower interest rate on the short term note compared to the City's long term debt associated with the Greenup Hydro Plant. Originally the sale to American Municipal Power was included in the 2015 Adopted Budget but the completion date of Meldahl has been pushed back until early 2016. Several capital improvement projects in the Electric Utility Fund will be funded by these proceeds in upcoming years.

The fund balance in the Gas Utility Fund is expected to decrease about 12% in 2016 due to an increase in planned capital expenditures. The City is planning to invest more back into the utility systems as a whole to continue to ensure quality and reliable service to our utility customers. Improvements planned for 2016 include main replacements, meter and valve replacements, South Hamilton Crossing utility infrastructure and other system improvements. The decrease in fund balance to the Gas Utility Fund has been partially offset by a decrease in scheduled debt service for 2016. The City's 2003 Gas Revenue Refunding Bonds have been retired in 2015 so only the debt service payment associated with the 2009 Gas Revenue Bonds will remain for the 2016 Adopted Budget.

The General Fund balance is expected to remain unchanged from 2015 due to a balanced budget being adopted for 2016. The City has worked diligently in managing expenditures over the past several years and the 2016 Adopted Budget was the first balanced budget presented to City Council since 2010. Also included in the 2016 balanced budget is a transfer to the Economic Budget Stabilization Fund of \$316,000 which can only be expended through City Council action. See page 94 for more detail on the General Fund's 2016 Adopted Budget.

[Return to Table of Contents](#)



## Fund Classification

In order to understand the City's financial framework, it is important to understand the concepts of fund classifications and fund structure. Fund classifications and fund structure, at the highest level, dictate the allowable sources and uses of the various City funds. The determination of which sources and uses are eligible in certain funds directly impacts the City's budget. The narrative in this section complements the information presented on the Fund Chart provided on page 30 of this document. On this chart major funds are denoted by an asterisk.

Fund classifications are the fund categories used to roll up the financial data of similar funds and present the associated information for financial reporting purposes. While a number of fund classifications exist, the fund classifications that have constituent funds included in the City's annual budget are:

- Governmental Funds
- Proprietary Funds
- Fiduciary Funds

Specific information (fund descriptions, changes in fund balances, etc.) related to the specific funds within each category can be found in the Financial Summaries section of this document, which begins on page 93.

## Governmental Funds

Governmental Funds are those funds through which most governmental functions are typically financed. The City has four types of governmental funds, which are described below.

- **General Fund** – This fund is used to account for all financial resources except those accounted for in another fund, such as the Proprietary, Fiduciary, or other governmental funds. The General Fund balance is available to the City for any purpose provided it is permissible under the laws of the State of Ohio.
- **Special Revenue Funds** – These funds are used to account for specific revenue sources that are restricted to expenditures for specified purposes other than debt service or capital projects. Special revenue funds are not used for revenues derived from resources that the City may manage on behalf of other entities such as individual trust accounts, private organizations, or other governments.
- **Capital Projects Funds** – These funds are used to account for resources restricted to expenditures for the acquisition and/or construction of major capital facilities (i.e. roadway infrastructure improvements).

- **Debt Service Fund** – This fund is used to account for resources that are restricted to the repayment of debt service (principal and interest) due on general obligation debt issued by the City. The City currently has only one debt service fund.

## Proprietary Funds

Proprietary funds are used to account for a government's ongoing operations and activities that are similar to businesses found in the private sector. These funds are considered self-supporting, whereby the services rendered by activities within the fund are generally funded through user charges or on a cost reimbursement basis. There are two types of proprietary funds, which are identified below.

- **Enterprise Funds** – These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services provided to the general public on a continuing basis be financed and/or recovered primarily through user charges. As an example, the various funds for the City's public utilities (gas, electric, water, and wastewater) are enterprise funds.
- **Internal Service Funds** – These funds are used to account for fleet management services, costs of certain goods or services, and costs associated with salaries, health care benefits, pension, and worker's compensation provided to other departments or agencies of the City.

## Fiduciary Funds

The fiduciary fund category is split into four classifications: agency funds, pension trust funds, investment trust funds and private-purpose trust funds.

- **Agency Funds** – Agency funds are used to account for resources held by the City for other governments, private organizations, or individuals. Agency funds are custodial in nature, which means that assets equal liabilities in each fund.
- **Trust Funds** – Trust funds are used to account for assets held under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the City's own programs. These can include pension trust funds, investment trust funds, and private-purpose trust funds. The City currently has one trust fund: the Benninghofen Trust Fund.

# Funds Chart

## GOVERNMENTAL FUNDS

### Special Revenue Funds

- One Renaissance Center
- Hamilton Municipal Court Special Projects Funds
- Hamilton Municipal Court Security Projects Fund
- Public Safety/Health Income Tax
- Rounding Up Utility Accounts
- Hamilton Municipal Court Capital Improvement
- Hamilton Capital Improvement Debt Service
- Dispute Resolution Proceeds
- Law Enforcement Trust
- Public Safety Special Projects
- Probation Services
- Drug Law Enforcement Trust
- DUI Enforcement & Education Trust
- Indigent Drivers Alcohol Treatment Trust
- Police Pension
- Police Levy
- Firemen's Pension
- Charter Fire Force
- Fire EMS Levy
- Kathryn Weiland Trust Income Account
- Street & Parks Beautification ▲
- Stormwater Management
- Refuse
- Riverside Nature Area Conservation ▲
- Street Maintenance
- Convention & Visitors Bureau
- Grant-Funded Special Revenue Funds:
  - Home Investment Partnership Grant Funds ▲
  - Community Development Block Grant (CDBG) Funds ▲
  - Neighborhood Stabilization Program (NSP) Funds
  - Federal Emergency Management ▲
  - Land Reutilization
  - Safety Seat Belt Grant ▲
  - COPS MORE Grant ▲
  - Emergency Medical Services Grant
  - Immunization Action Plan Grant
  - Homelessness Prevention & Rapid Re-Housing ▲  
Program (HPRP) Grant
  - Drug Abuse Resistance Education (DARE) ▲
  - Energy Efficiency and Energy Conservation Block Grant ▲
  - Local Energy Assurance Planning ▲
  - Safety Helmet Grant ▲
  - Weed and Seed Grant ▲
  - Justice Assistance Grant

## MAJOR FUNDS DENOTED WITH \*

A major fund is defined by the GFOA as “any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget”

## NOT SHOWN IN THIS DOCUMENT ▲

These funds are not appropriated in the 2016 Budget but are audited in the Comprehensive Annual Financial Report.

## General Fund\*

### Capital Projects Funds

- Capital Projects ▲
- Special Assessments
- Hamilton Enterprise Park ▲
- Issue II Project
- Clean Ohio Grants ▲
- Infrastructure Renewal Program
- Tax Increment Financing (TIF) and Residential Improvement District (RID) Capital Funds:
  - Municipal Improvement (MIT) Aggregation/Verification ▲
  - Lowes MITIE Talawanda
  - Wal-Mart MITIE Hamilton
  - Matandy Steel MPITIE
  - Robinson Schwenn MPITIE
  - RIDs - MPITIE Citywide District
  - RIDs - MPITIE North District
  - RIDs - MPITIE South District
  - Quality Publishing MPITIE
  - Shoppes @ Hamilton MPITIE
  - Historic Developers
  - Tippman Properties MPITIE
  - Neturen Manufacturing TIF

Please note that several agency funds, such as the Payroll Fund, are not shown independently as a single fund in the 2016 budget document. These funds are not appropriated but are audited as part of the City's Comprehensive Annual Financial Report (CAFR) each year. Such funds are listed on the Funds Chart on the following pages and are denoted with the "▲" symbol.

## FIDUCIARY FUNDS

### Trust & Agency Funds

- Unclaimed Monies
- Debt Service
- Payroll ▲
- Miscellaneous Collections For Others ▲
- West Milton Tax Collections▲

- Benninghofen Trust
- New Miami Tax Collections ▲
- Eaton Tax Collections ▲
- Butler County Annex Tax▲
- Hamilton Business Central Improvement District ▲
- JEDD 1 ▲
- Phillipsburg Tax Collections ▲
- JEDD 2 ▲
- Village of New Paris Tax Collections ▲
- Fire Damage Deposit Escrow ▲
- Police Property Room Forfeitures ▲
- Municipal Court Cash ▲
- Treasury Investment ▲

## PROPRIETARY FUNDS

### Internal Service Funds

- Fleet Maintenance
- Central Services
- Central Benefits ▲
- Economic Budget Stabilization▲

### Enterprise Funds

- Gas Utility \*
- Gas Construction ▲
- Gas Capital Improvement
- Gas Rate Stabilization ▲
- Gas System Reserve ▲
- Gas Bond Service
- Electric Utility \*
- Electric Construction ▲
- Hydroelectric Operations
- Electric Capital Improvement
- Electric Rate Stabilization
- Electric System Reserve
- Electric Bond Service
- Golf
- Golf Rate Stabilization ▲

- Water Utility
- Water Construction▲
- Water Capital Improvement
- Water Rate Stabilization▲
- Water System Reserve ▲
- Water Bond Service
- Wastewater Utility
- Wastewater Construction
- Wastewater Capital Improvement
- Wastewater Rate Stabilization▲
- Wastewater System Reserve▲
- Wastewater Bond Service
- Parking
- Parking Capital Improvement

# Budget Assumptions

The following major assumptions have been used in developing the 2016 Budget.

1. Only Council-approved, contractually required compensation (special pays, salary increases, etc.) have been budgeted for represented employees. A 2% cost of living adjustment was budgeted for non-represented "Schedule A" employees.
2. The required 2016 employer contribution rates for all three pension systems have been budgeted. Civilian employees participate in the Ohio Public Employees Retirement System (OPERS), which requires an employer contribution of 14% for 2016. Sworn Police Division and Fire Division employees participate in the Ohio Police and Fire Pension Fund (OP&F). The 2016 employer contribution is 19.5% for sworn police employees and 24% for sworn fire employees.
3. All Health Savings Account items (vision, dental, medical, healthcare savings accounts, and waivers) have been increased at a rate of 2.2%, which is consistent with the direction provided to the Employee Health Benefits Committee under Administrative Directive No. 334.
4. The Workers' Compensation rate utilized for 2016 is 1.5%.
5. The employer-paid contribution to Medicare for 2016 is budgeted at the federally required rate of 1.45% of wages.
6. Only necessary and justified increases have been budgeted for total "other" non-personnel expenses (contractual services, fuel, supplies, etc.)
7. Capital outlay has been recommended only if resources can support the recommended expenditures in the respective funds. A 5 year capital improvement plan has been compiled beginning with the 2016 Adopted Budget. See the Capital Budget Summary beginning on page 40 for more detailed information.



# All Funds Budget Summary

The chart below shows the Revenue/Resources and Expenditures/Uses for the City of Hamilton as a whole. This schedule provides a four year comparison that includes both past financial activity as well as planned financial activity broken down by major revenue and expenditure line items. This chart is intended to illustrate past financial planning priorities as well as future goals. Shown here are the City's 2013 and 2014 Actual revenues and expenditures, the 2015 Adopted Budget, and the 2015 Amended Budget which represents the 2015 Adopted Budget plus or minus supplemental appropriations passed by Hamilton's City Council throughout the year. The 2016 Adopted Budget highlights revenues and expenditures planned for the current budget year.

More detailed summaries showing departmental and fund level appropriations are available in the Department Overviews and Financial Summaries sections. Additionally, the 2016 Fund Classification Summary included in the Appendices section beginning on page 150 illustrates the detailed 2016 budget adopted by the Hamilton City Council.

All Funds*	2013 Actual	2014 Actual	2015 Adopted	2015 Amended	2016 Adopted	Change from 2015 Adopted	
Revenues/Resources							
Taxes	31,019,678	31,818,749	31,512,349	33,610,707	33,424,540	1,912,191	6%
Licenses & Permits	1,589,099	1,704,330	1,540,245	1,591,968	1,553,650	13,405	1%
Fines and Forfeits	974,480	987,836	1,042,232	1,067,232	1,030,320	(11,912)	-1%
Recreation Fees	114,938	188,976	-	78,394	90,000	90,000	N/A
Intergovernmental Revenue	12,499,741	9,541,532	14,483,780	9,166,834	14,043,347	(440,433)	-3%
Charges for Services	143,769,718	148,266,703	167,913,914	151,482,636	165,511,580	(2,402,334)	-1%
Miscellaneous Revenue	1,563,697	1,945,534	32,491,618	2,230,007	140,778,195	108,286,577	333%
Other Financing Sources	15,136,569	15,232,859	27,537,250	128,911,211	2,910,000	(24,627,250)	-89%
Transfers In	37,260,152	48,471,326	43,197,632	51,914,335	94,418,900	51,221,268	119%
Total Revenue/Resources	\$243,928,072	\$258,157,845	\$319,719,020	\$380,053,325	\$453,760,532	\$134,041,512	42%
Expenditures/Uses							
Personnel & Employee Benefits	57,027,794	56,511,022	60,261,771	56,698,116	57,740,043	(2,521,728)	-4%
Other Expenses	93,360,272	107,086,498	131,573,385	105,590,578	133,302,082	1,728,697	1%
Capital Improvements	24,241,617	23,447,146	47,216,917	57,892,931	30,092,952	(17,123,965)	-36%
Debt Service	37,761,486	38,524,901	38,381,162	144,318,120	118,642,669	80,261,507	209%
Transfers Out	37,188,502	48,471,326	43,225,774	52,063,945	94,418,900	51,193,126	118%
Total Expenditures/Uses	\$249,579,671	\$274,040,894	\$320,659,009	\$416,563,690	\$434,196,646	\$113,537,637	35%
Net Revenue/(Expenditures)	(5,651,599)	(15,883,049)	(939,989)	(36,510,365)	19,563,886	20,503,875	-2181%
Change in Non-Cash Items	(862,551)	(2,083,639)	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	(\$6,514,150)	(\$17,966,687)	(\$939,989)	(\$36,510,365)	\$19,563,886	\$20,503,875	-2181%
Beginning Cash Balance January 1	118,146,316	111,632,166	93,665,478	93,665,478	57,155,114	(36,510,365)	-39.0%
Ending Cash Balance December 31	111,632,166	93,665,478	92,725,489	57,155,114	76,719,000	(16,006,490)	-17.3%
Outstanding Encumbrances	18,989,825	27,497,488	20,000,000	20,000,000	20,000,000	-	0.0%
Unencumbered Fund Balance December 31	\$92,642,341	\$66,167,990	\$72,725,489	\$37,155,114	\$56,719,000	(\$16,006,490)	-22%
Unencumbered Cash as % of Total Expenditures/Uses	37.1%	24.1%	22.7%	8.9%	13.1%		

\*City Council approved Ordinances 2015-8-66 and 2015-8-67 in August of 2015, to receive and appropriate \$1,602,702 of CDBG funds and \$422,046 of HOME funds for the fiscal year. A change to prior budgeting practices, the fiscal year money will not be included in the City's annual appropriation ordinance as it has already been deemed appropriated until spent. Prior year amounts have been restated.

# Revenue Trends

The City of Hamilton has budgeted for the receipt of more than \$453 million dollars for all funds for Fiscal Year 2016. The increase in receipts over the 2015 Adopted Budget is largely attributable to the 48.6% sale of the Greenup Hydroelectric Power Plant owned by the City to American Municipal Power. The total sales price of the Greenup sale is estimated to be approximately \$139 million as shown on the breakdown on this page. This payment will be received within 60 days of the Commercial Operation Date of the Meldahl Hydroelectric Power Plant.

The City also budgets for transfers into a debt service fund for each utility. This transfer is for payment of principal and interest on the Utility Revenue Bonds. These transfers into a fund are counted as revenue within that specific fund. The transfers and debt related activities are based upon engineering estimates for capital projects that need to be undertaken and the principal and interest payments due to our bondholders. The debt payments are listed in each revenue bond indenture. The City is also budgeting transfers in 2016 from each of the utility operating funds to each utility's specific capital improvement funds the amount of revenue remaining after operating and maintenance and debt service expenditures have been satisfied. The City of Hamilton is proud to own and operate all of four utilities (Gas, Electric, Water, and Wastewater) to supply community residents and businesses with effective service. However, please note that accounting for such significant operations results in a budget that is somewhat unique compared to many other municipalities of a similar size.

## 2016 Total Budgeted Revenue

Public Utility Operations	\$221,966,635
Greenup Sale Proceeds	\$139,005,000
Income Tax Collections	\$25,210,000
Real Estate Taxes & kWh Tax	\$8,660,540
Other Taxes	\$4,560,000
License, Fees, & Permits	\$1,553,650
Grants	\$5,930,347
Misc Income, Investment Income & Other	\$582,520
Special Assessments	\$485,000
Reimbursement of Expense	\$22,447,309
Debt Proceeds	\$2,425,000
Inter-Fund Transfers (Non-Utility Funds)	\$7,449,190
Other	\$13,485,341
<b>Total</b>	<b>\$453,760,532</b>

2016 will also include executing a short term financing associated with the South Hamilton Crossing project as well as the improvements for the municipally owned McDulin Parking Garage. The budgeted debt proceeds for these projects in 2016 are \$2.425 million.

In this section, we focus on the revenues from operations of the City of Hamilton in an effort to better illustrate budgetary trends, external factors, and other elements that may impact City revenue.

General Fund	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Projected	2018 Projected	2019 Projected	2020 Projected
Revenues/Resources								
Taxes	22,686,916	23,008,313	23,758,000	24,419,875	25,042,938	25,685,906	26,257,720	26,342,818
Licenses & Permits	1,222,232	1,333,219	1,207,820	1,183,650	1,148,650	1,148,650	1,148,650	1,148,650
Fines and Forfeits	704,276	729,686	721,800	746,420	746,420	746,420	746,420	746,420
Recreation Fees	114,938	188,976	60,000	90,000	90,000	90,000	90,000	90,000
Intergovernmental Revenue	2,336,019	1,852,607	1,673,556	1,678,965	1,652,290	1,650,623	1,648,965	1,647,315
Charges for Services	12,408,040	12,650,527	14,030,278	14,488,180	15,092,353	15,197,383	15,305,063	15,414,223
Miscellaneous Revenue	258,182	190,644	241,012	262,480	262,980	263,483	263,988	264,495
Other Financing Sources	143,540	144,908	1,000	-	-	-	-	-
Transfers In	2,551,427	915,025	1,814,450	-	-	-	-	-
<b>Total Revenue/Resources</b>	<b>\$42,425,569</b>	<b>\$41,013,905</b>	<b>\$43,507,916</b>	<b>\$42,869,570</b>	<b>\$44,035,631</b>	<b>\$44,782,465</b>	<b>\$45,460,806</b>	<b>\$45,653,921</b>

## Revenue Trends – General Fund

- Income Tax Collections
  - Income Tax collections are the single largest revenue piece in the General Fund. They are affected by a variety of factors but are most directly linked to changes in the amount and type of jobs in the City of Hamilton. The City's Economic Development Department has been and continues to be successful at attracting and retaining various types of businesses and as a result of related job growth, revenue from Income Taxes in 2016 is expected to increase nearly \$1,475,875 over the 2015 Adopted Budget amount in the General Fund.
  - The amount and average salary of jobs in the City of Hamilton are used to estimate revenues related to Income Tax collections. Current trends are used such as the amount of income tax collected for individuals, business net profit, and withholding remitted by employers located or with employees working in the City of Hamilton.
  - Amounts approximated by the Butler County Budget Commission and certified in the annual certificate of estimated resources are used to appropriately budget revenue amounts associated with Income Tax collections each year.
- Real Estate Taxes and Kilowatt Hour (kWh) Tax
  - Real Estate Taxes fluctuate as a result of changing housing market values of residences in the City of Hamilton. National real estate trends such as the Great Recession of 2008 certainly impacted property value in Hamilton and consequently affect the amount of Real Estate Taxes assessed and collected. The City is projecting real estate tax collections in the General Fund in 2016 to remain at a similar level seen in 2015.
  - The City of Hamilton analyzes each of the community and national factors and also utilizes amounts approximated by the Butler County Budget Commission and certified in the annual certificate of estimated resources to appropriately budget revenue amounts associated with Real Estate Taxes each year.
  - Estimated revenue from the Kilowatt Hours Tax is determined by independent consulting with Sawvel and Associates. In addition to forecasting and analyzing revenues and rates associated with each of the City's four utility systems, Sawvel also completes a specific assessment of the Kilowatt Hours Tax and projects revenues based on historical data as well as projected total future sales of electric service.
- Licenses, Fees, and Permits
  - This revenue category includes various licenses and permits such as taxi cab licenses, pawn shop licenses, building permits, food permits, and some franchise fees.
  - Revenues are estimated based upon historical data, community trends, related policy, and the Butler County Budget Commission's annual certificate of estimated resources.
- Grants
  - This revenue category includes revenues from federal, state, and local grants received by the City of Hamilton. Financial planning for such annual revenues is based upon award criteria, draw down schedules, and related stipulations of each specific grant.
- Other
  - Approximately 10.3% of outside revenue received by the City of Hamilton comes from the following sources:
    - Miscellaneous Income, Investment Income, and Other Income
    - Special Assessments
    - Reimbursement of Expense
    - Debt Proceeds
    - Inter-Fund Transfers (Non-Utility Funds)
    - Other Sources
  - Estimates for revenue received each year from these sources are achieved using a variety of techniques based upon the type of revenue.

# Revenue Trends Continued

## Revenue Trends – Hamilton Utility Systems

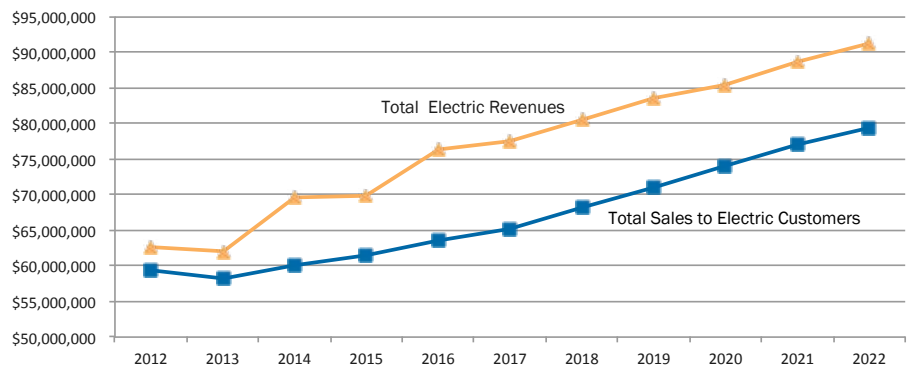
On a semi-annual basis, the Utility Systems update their 10-year forecasts for sales volumes, sales revenues, operations expenses and capital plans. The Utility Administration works closely with its outside utility rate/engineering consultant to generate these forecasts. The forecasts are based upon a number of factors, including projected changes in the composition of the customer base, historical sales and usage trends, infrastructure improvement needs of the systems, and outside forces, such as fuel price projections, changes in environmental regulations, and other regulatory issues impacting the utility operations.

The following pages show an analysis of sales revenue trends for each of the City's Utility Systems.

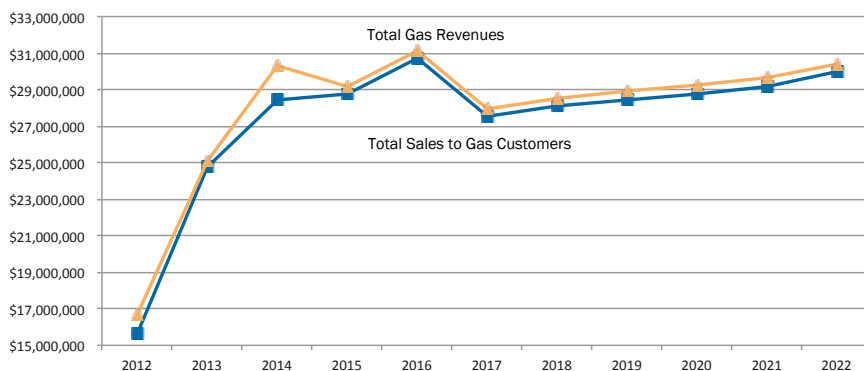
### Electric System

In its forecasting model the Electric System is projecting the inflation rate at 3%. Peak demand for the system has been projected at approximately 140 MW, with a System Load Factor of approximately 47%. The Electric System is also forecasting increases in sales to customers of .7% annually from 2016 to 2024 for residential and commercial customers. Industrial customer sales volumes are not projected to increase from 2016 to 2024. Electric revenues are projected to increase 18% in 2016 as the Meldahl Hydroelectric Plant should begin commercial operation in January of 2016. The average annual increase in Electric System revenues from 2017 through 2024 is approximately 5% per year.

Hamilton Electric Utility - Sales Revenue Projection



Hamilton Gas Utility - Sales Revenue Projection



### Gas System

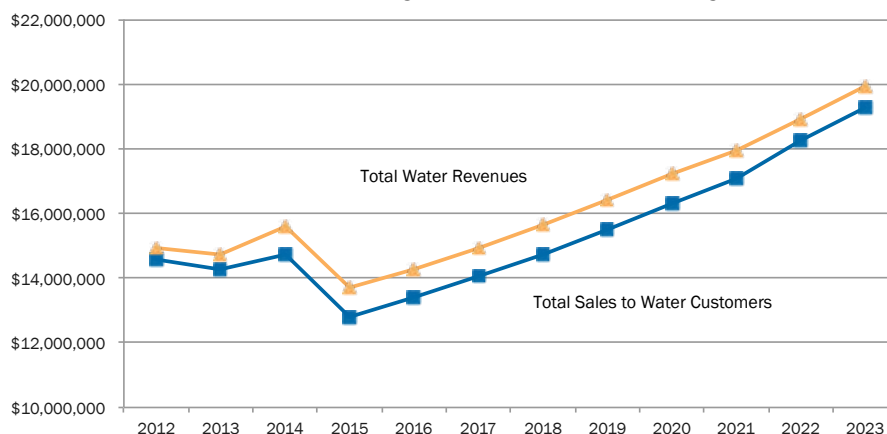
Total revenues will drop by 12% in 2016 primarily due to the drop in gas sales to the Electric System's Third Street Power Plant. The Third Street Power Plant idled its large steam units in May of 2015. The Gas System is projecting sales volumes to remain flat from 2016 to 2024. Base rate revenue is also projected to be relatively flat over the 2016 to 2024 projection period.



## Water System

The Water System is projecting in-city sales volumes to decline .4% per year for the 2016 to 2024 projection period. Total water revenues will increase 5% in 2016 due to the planned 5.9% rate increase. This increase was part of a multi-year rate plan adopted in conjunction with the 2014 Butler County Water Contract. The average annual increase in total Water System revenues for 2016 through 2024 is approximately 4% per year.

**Hamilton Water Utility - Sales Revenue Projection**

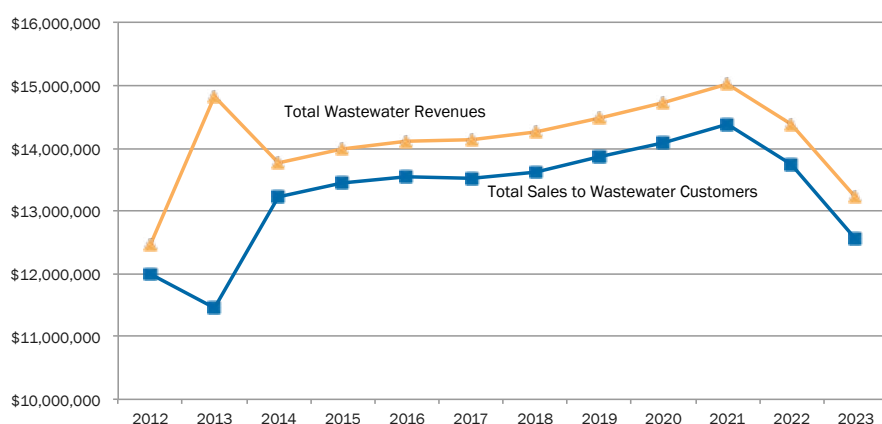


## Wastewater System

The Wastewater System is projecting residential and commercial retail wastewater usage to decrease 0.4% annually from 2016 through 2024. Non-retail sales are projected to remain flat from 2016 through 2024. Retail Wastewater customer base rate increases are calculated when necessary to meet wastewater system revenue requirements and maintain required year-end unencumbered cash balance targets in the Wastewater Fund, Capital Improvement Fund, Rate Stabilization Fund, System Reserve Fund and debt service coverage.

Projected revenue increases also include the Unfunded Governmental and Regulatory Mandates Adjustment (UGRMA) Rider. The UGRMA Rider is set to recover costs associated with environmental, governmental and regulatory compliance or mandates that are not included in the base rates. Total Wastewater Revenues are forecasted to increase 2% per year during the 2016 to 2024 projection period.

**Hamilton Wastewater Utility - Sales Revenue Projection**



# Department Funding Matrix

The matrix below shows the funding source breakdown of the different organizational departments of the City. Each city department is listed and the total expenditures for each department's 2016 Adopted Budget are allocated in the matrix below by fund or fund type. The funds are being grouped by type in some instances for presentation purposes.

Additional funding detail on the City's individual departments including historical actual and budget expenditure data as well as budgeted full time equivalent positions can be found in the Department Overviews section beginning on page 49. Further detail on the individual funds can be found in the Financial Summaries section beginning on page 91.

## Department Funding Matrix: 2016

	General Fund	Public Utility	Capital Project	Special Revenue	Parking/ Parking CIP	Other	Total
City Clerk	22,147	88,588	-	-	-	-	110,735
City Council	17,430	69,720	-	-	-	-	87,150
City Manager	70,982	283,927	-	-	-	-	354,909
Civil Service & Personnel	59,861	239,444	-	-	-	-	299,305
Community Development	2,249,760	841,073	-	-	-	2,115,223 <sup>(a)</sup>	5,206,056
Economic Development	-	1,141,742	-	-	-	-	1,141,742
Finance	1,064,347	1,730,780	-	85,482	-	-	2,880,609
Fire	11,698,107	-	-	-	-	-	11,698,107
Human Resources	77,051	308,204	-	-	-	-	385,255
Municipal Court	1,670,855	-	-	-	-	-	1,670,855
Police	13,171,372	-	-	-	-	-	13,171,372
Public Works	508,335	962,803	8,062,892	11,246,273	1,935,435	1,856,520 <sup>(b)</sup>	24,572,258
Resident Services	134,617	538,468	-	-	-	1,369,103 <sup>(c)</sup>	2,042,188
Strategy & Information	341,300	2,442,770	-	-	-	-	2,784,070
Electric	-	194,371,353	-	-	-	-	194,371,353
Underground Utilities	-	58,254,900	-	-	-	-	58,254,900
<b>Total Funding</b>	<b>\$31,086,163</b>	<b>\$261,273,773</b>	<b>\$8,062,892</b>	<b>\$11,331,756</b>	<b>\$1,935,435</b>	<b>\$5,340,846</b>	<b>\$319,030,864</b>

(a)Other funding sources includes federal grants: CDBG and HOME Funds

(b)Other funding sources includes Fleet Maintenance Funds

(c)Other funding sources includes the Golf Enterprise Fund

# Fund Matrix

The matrix below shows the categorized revenues and expenditures of the City's major funds as well as all other funds in the aggregate. Please note that a large number of transfers occur within the City's utility funds. Each City owned utility includes several funds that are combined into a single "Utility" fund (respective of their overarching organizational grouping) per Generally Accepted Accounting Principles (GAAP). For example, all funds included in the Electric Utility are combined under the title "Electric Utility Fund" although in reality the Electric Utility includes several separate funds.

The impact of transfers between these sub-departmental funds has a net impact of zero within the larger utility fund. In an effort to make this document more easily understood by citizens and to simplify the presentation process, funds for each utility are combined here. Consequently, any inter-fund transfers for the Gas and Electric funds (major funds) have been removed within this presentation due to the net zero impact of those items to the consolidated presentation format. Those inter-fund transfers are reflected in the "All Other Non-Major Funds" column, resulting in a complete matrix that directly matches the appropriations ordinance OR2015-12-103 approved by the Hamilton City Council. The full Classification Summary approved by Council through the appropriations ordinance is shown in the Appendix beginning on page 150.

All Funds Matrix 2016	Major Funds			All Other	All Funds
	General Fund	Electric Fund	Gas Fund	Non-Major Funds	Total
Revenues/Resources					
Taxes	24,419,875	2,371,000	-	6,633,665	33,424,540
Licenses & Permits	1,183,650	-	-	370,000	1,553,650
Fines and Forfeits	746,420	-	-	283,900	1,030,320
Recreation Fees	90,000	-	-	-	90,000
Intergovernmental Revenue	1,678,965	308,000	-	12,056,382	14,043,347
Charges for Services	14,488,180	78,248,750	25,706,500	47,068,150	165,511,580
Miscellaneous Revenue	262,480	139,262,500	69,300	1,183,915	140,778,195
Other Financing Sources	-	-	-	2,910,000	2,910,000
Transfers In	-	-	-	94,418,900	94,418,900
<b>Total Revenue/Resources</b>	<b>\$42,869,570</b>	<b>\$220,190,250</b>	<b>\$25,775,800</b>	<b>\$164,924,912</b>	<b>\$453,760,532</b>
Expenditures/Uses					
Personnel & Employee Benefits	30,793,496	10,094,150	2,069,960	14,782,437	57,740,043
Other Expenses	10,565,051	69,048,196	21,284,250	32,404,585	133,302,082
Capital Improvements	-	8,618,357	2,639,000	18,835,595	30,092,952
Debt Service	-	106,610,650	434,000	11,598,019	118,642,669
Transfers Out	1,511,023	-	-	92,907,877	94,418,900
<b>Total Expenditures/Uses</b>	<b>\$42,869,570</b>	<b>\$194,371,353</b>	<b>\$26,427,210</b>	<b>\$170,528,513</b>	<b>\$434,196,646</b>
<b>Excess of Revenues Over(Under) Expenses</b>	<b>\$-</b>	<b>\$25,818,897</b>	<b>(\$651,410)</b>	<b>(\$5,603,601)</b>	<b>\$19,563,886</b>

# Capital Budget Summary

The capital budget summary includes information on our capital expenditures definition, related policies, five year budgets, and descriptions of these projects/assets. This section includes budgets from both the General Fund as well as those budgeted by Hamilton Utilities.

## Capital Expenditures

Capital, or fixed assets are defined by the City of Hamilton as items of property that:

- are tangible in nature;
- have an economic life greater than one year;
- maintain their identities throughout their useful lives, either as separate items, as identifiable components of larger groupings of property or as mass fixed assets; and
- if a Utility Component or Mass Asset Units of Property, are not repair parts or minor items of property which are components of a Unit of Property;
- Governmental funds property, plant, or equipment over \$10,000.

Fixed assets can be acquired through purchase, donation, condemnation, or eminent domain.

The total amount of capital expenditures budgeted in 2016 is \$40,932,413.

Major 2016 capital expenditures along with corresponding costs are described on the right and continue on the following pages.

## Retirement and Disposal of Capital Assets

In general, all fixed assets that are sold, exchanged, traded-in, abandoned, stolen, damaged beyond repair, worn beyond utilization, or in any way removed from service and disposed of during the current fiscal reporting period shall be recorded as retirements. Additionally, depending on the method of disposition and the amount of proceeds or other compensation received by the fund, a gain or loss on the disposition may be recognized in the fund's financial statements. Assets that can no longer be economically utilized, or that cannot be restored to a usable condition, must be approved for retirement or disposal.

## Classification of Capital

The classification and examples of the types of fixed assets are shown below. Whereas fixed asset classification for the Public Utilities Department shall follow different classifications, all other departments utilize the following:

**Land and Land Rights:** includes all land parcel or rights purchased or acquired by the City for building sites, right of way, future use, etc., other than land or rights for infrastructure.

**Buildings and Building Improvements:** includes all buildings and improvements to buildings, including all attached fixtures.

**Improvements Other Than Buildings:** includes improvements such as parking lots, fences and walls, permanent signs, water and sewer lines, roadways and sidewalks, structures, and similar property that is not associated directly with a building. Roadways, sidewalks, and water and sewer lines belonging to a specific utility facility or property will be separate from the category of infrastructure fixed assets.

**Machinery and Equipment:** includes all motor vehicles, rolling stock, construction and maintenance equipment, office equipment, furnishings, etc., where the unit cost exceeds the minimum capitalization amount.

**Construction Work in Progress (CWIP):** includes all partially complete construction projects, such as buildings, facilities, and improvements that are under construction.

## Depreciation of Property

Depreciation of fixed assets is calculated based upon the estimated useful life in years and the cost of the fixed asset. Depreciation is calculated and recorded on an annual basis for fixed assets, and financial accounting and reporting is in accordance with the Codification of Governmental Accounting and Financial Reporting Standards, as well as the Governmental Accounting Standards Board and the Financial Accounting Standards Board.

All depreciable assets are depreciated using the straight-line method; however, land is not depreciated.

## Transfer of Capital Assets

Transfers of fixed assets shall be appropriately accounted for by both the transferring and receiving entities, whether they are transfers between departments (interdepartmental) or within departments (intradepartmental). The Fair Market Value (FMV) price of the asset being transferred is used and recorded as an expense and revenue and a gain or loss is calculated using the basis (purchase price less depreciation). When the equipment is transferred from one department to another, both parties must complete the necessary documentation, and the transfer must be approved by both Department Directors.

Specific grantor approval may be required prior to the transfer of federal/grant funded fixed assets. Use of these fixed assets by other projects shall be limited to other federal grant programs, or programs that have functions consistent with the original grant purpose.

## Tagging of Capital Assets

Both the respective department manager and the Finance Department will be responsible for assigning, recording, and affixing tags to all City of Hamilton fixed and controlled assets. All fixed and controlled assets shall be assigned a Fixed Asset Identification Number which will serve as the record number for the asset. Tag numbers are issued in sequential order with no duplicates or breaks in the numbers used. Fixed asset tags shall be affixed in a conspicuous and convenient location. Certain fixed assets will not be tagged physically (e.g., buildings, land, and improvements). However, these fixed assets will have a tag and a number assigned.

Capital Projects	Budgeted in 2016	Projected in 2017	Projected in 2018	Projected in 2019	Projected in 2020	5-Year Total
Annual Concrete Repair and Resurfacing	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	\$10,000,000
South D St Bridge Rehabilitation	770,000	-	-	-	-	\$770,000
Cleveland Ave Bridge Replacement	1,494,300	-	-	-	-	\$1,494,300
High/MLK Intersection	2,128,528	-	-	-	-	\$2,128,528
Main/Millville/Eaton Intersection	-	-	2,189,650	-	-	\$2,189,650
South Hamilton Crossing (SHX)	10,230,250	13,489,000	3,159,750	-	-	\$26,879,000
Bike Ramp - RiversEdge to Access Road	175,000	-	-	-	-	\$175,000
High St Underpass Improvements	100,000	-	-	-	-	\$100,000
Bilstein Blvd Bridge Deck Replacement	800,000	-	-	-	-	\$800,000
Main/Western/McKinley/Cereal Intersection	1,000,000	-	-	-	-	\$1,000,000
ODOT SR 4 Resurfacing	-	500,000	-	-	-	\$500,000
ODOT SR 128 Resurfacing	-	775,000	-	-	-	\$775,000
Traffic Signal Imps	50,000	50,000	50,000	50,000	50,000	\$250,000
Glencross & Shaffers Creek Pedestrian Bridges	-	420,000	-	-	-	\$420,000
G St Bridge Demolition	300,000	-	-	-	-	\$300,000
McDulin Garage Restoration	1,500,000	-	-	-	-	\$1,500,000
Miscellaneous Engineering	50,000	50,000	50,000	50,000	50,000	\$250,000



# Capital Budget Continued

Capital Projects	Budgeted in 2016	Projected in 2017	Projected in 2018	Projected in 2019	Projected in 2020	5-Year Total
Municipal Garage HVAC Upgrades	-	250,000	-	-	-	\$250,000
20 High St	-	205,000	-	-	-	\$205,000
Police - Pave NE Parking Lot	-	50,000	-	-	-	\$50,000
Fire Station Maintenance	100,000	100,000	50,000	50,000	50,000	\$350,000
Gas Transmission & Distribution - System Upgrades	1,948,858	2,392,544	2,464,320	2,538,250	2,614,397	\$11,958,369
Electric - Power Plant Improvements	25,000	570,000	-	-	-	\$595,000
Electric - Power Plant Decommissioning	650,000	50,000	50,000	50,000	50,000	\$850,000
Electric - Combustion Turbine Improvements	40,000	-	-	-	-	\$40,000
Electric - Small Hydro Improvements	300,000	300,000	-	-	-	\$600,000
Electric - Steam Turbine Improvements	100,000	-	-	-	-	\$100,000
Electric - Peak Plant Engineering/ SCADA	50,000	55,000	-	-	-	\$105,000
Electric - Transmission & Substation Upgrades	1,961,000	1,471,865	1,501,021	1,031,052	2,452,734	\$8,417,672
Electric - Distribution Upgrades	2,151,540	2,167,915	2,229,953	2,193,851	2,636,431	\$11,379,690
Electric - Underground Improvements	372,000	1,166,990	1,202,000	1,238,060	579,637	\$4,558,687
Electric - Downtown Distribution Feeder Upgrades	100,000	103,000	106,090	109,273	112,551	\$530,914
Electric - Metering Improvements	50,000	450,189	463,695	1,227,606	1,264,434	\$3,455,924
Electric - Street and Security Lighting	1,068,732	585,794	612,983	621,468	541,574	\$3,430,551
Electric - Other Projects	100,000	51,500	83,045	54,636	56,275	\$345,456
Greenup - Environmental Upgrades	25,700	-	-	-	-	\$25,700
Greenup - Preservation	265,224	363,758	517,151	52,482	27,265	\$1,225,880
Greenup - Reliability Improvements	1,017,720	946,274	392,197	1,035,791	1,182,394	\$4,574,376
Greenup - Safety Upgrades	41,120	128,500	-	-	-	\$169,620
Greenup - Safety & Productivity Improvements	231,300	-	-	-	-	\$231,300
Wastewater - Collection Upgrades	2,025,151	2,472,156	2,546,320	2,622,710	2,701,391	12,367,728

Capital Projects	Budgeted in 2016	Projected in 2017	Projected in 2018	Projected in 2019	Projected in 2020	5-Year Total
Wastewater - Raw Sewage Pumping	20,000	20,000	-	20,000	20,000	\$80,000
Wastewater - Preliminary Treatment	7,500	10,000	-	-	-	\$17,500
Wastewater - Stormwater Treatment	14,000	-	30,000	-	-	\$44,000
Wastewater - Sludge Thickening	-	20,000	20,000	-	-	\$40,000
Wastewater - Biosolid Dewatering/Handling	250,000	-	-	-	-	\$250,000
Water - Hydrants/Valves/Meters/Mains	3,348,000	7,573,493	7,800,698	8,034,719	8,275,760	\$35,032,670
Water - Wells	-	-	20,000	-	-	\$20,000
Water - Reservoirs	-	-	162,500	695,000	-	\$857,500
Water - South Water Treatment Plant	725,000	700,000	406,000	612,180	218,545	\$2,661,725
Water - Building Improvements	180,000	-	450,000	100,000	-	\$730,000

Capital Assets	Budgeted in 2016	Projected in 2017	Projected in 2018	Projected in 2019	Projected in 2020	5-Year Total
Equipment Purchase - Dump Trucks	165,000	75,000	325,000	260,000	380,000	\$1,205,000
Sign Shop Truck	85,000	-	-	-	-	\$85,000
Street Maintenance Equipment Purchase	285,000	75,000	30,000	300,000	-	\$690,000
Street Cleaning Equipment	300,000	155,000	220,000	225,000	155,000	\$1,055,000
Traffic Signal Controllers	15,000	15,000	15,000	15,000	15,000	\$75,000
Radio Interconnect Equipment	36,000	36,000	36,000	36,000	36,000	\$180,000
Monitor Test Equipment	13,000	-	-	-	-	\$13,000
Sign Inventory	150,000	-	-	-	-	\$150,000
LED Traffic Signal Replacement	20,000	20,000	20,000	20,000	-	\$80,000
Parking Meter Enforcement Equipment	12,000	-	-	-	-	\$12,000
Equipment Replacement	-	31,000	17,000	75,000	-	\$123,000
5 New Pole Barns	200,000	200,000	100,000	-	-	\$500,000
5 New Vehicles	95,000	-	-	-	-	\$95,000
Police - Vehicles	180,000	180,000	180,000	180,000	180,000	\$900,000

# Capital Budget Continued

Capital Assets	Budgeted in 2016	Projected in 2017	Projected in 2018	Projected in 2019	Projected in 2020	5-Year Total
Police - Body Cameras & Tasers	125,000	-	-	-	-	\$125,000
Police - Training Range Repairs	40,000	-	-	-	-	\$40,000
Police - Generator	-	-	175,000	-	-	\$175,000
Police - Portable Radio Replacement	-	-	-	450,000	-	\$450,000
Police - Prisoner Van	-	35,000	-	-	-	\$35,000
Police - Marked Cruiser	34,917	-	-	-	-	\$34,917
Fire - Command Vehicle	60,000	-	-	-	-	\$60,000
Fire - Squad Remounts	150,000	-	150,000	-	-	\$300,000
Fire - Refurbish/Re-engine	-	100,000	100,000	-	-	\$200,000
Fire - New Quint	-	-	-	900,000	-	\$900,000
Fire - New Engine	-	-	-	-	600,000	\$600,000
Fire - SCBA Bottles/Harness	-	-	450,000	-	-	\$450,000
Replace Automated External Defibrillators	20,000	-	-	-	-	\$20,000
John Deere Gator	12,000	-	-	-	-	\$12,000
Electric Generation - Vehicles & Equipment	-	80,000	-	-	-	\$80,000
Electric Distribution - Vehicles & Equipment	362,000	370,000	383,000	410,000	237,000	\$1,762,000
Electric Admin & Engineering - Vehicles & Equipment	-	-	35,000	36,000	-	\$71,000
Greenup - Vehicles	-	35,000	-	-	30,000	\$65,000
Gas Transmission & Distribution - Equipment	315,554	322,021	196,069	198,951	201,920	\$1,234,515
Wastewater Collection - Equipment	282,465	175,989	124,618	458,357	342,208	\$1,383,637
Water Distribution - Vehicles & Equipment	90,554	93,271	96,069	98,951	101,920	\$480,765
Water Production - Vehicles & Equipment	118,000	175,000	101,000	75,000	-	\$469,000

## Capital Projects:

**Annual Concrete Repair and Resurfacing (annually)** – Annual street resurfacing program. Approximately 3 centerline miles of streets to be resurfaced.

**South D St. Bridge Rehabilitation (2014-2016)** – Construction and rehabilitation of bridge foundation. Construction is scheduled for summer of 2016; 80% of construction will be funded by a grant from the Ohio Department of Transportation (ODOT) through their Municipal Bridge Program.

**Cleveland Ave Bridge Replacement (2012-2016)** – Reconstruct Cleveland Avenue bridge over Two Mile Creek with a single span structure composed of concrete box beams with a composite deck, sidewalks on both sides, a suspended water main on each side and a suspended gas main on one side. Minimal approach and railroad crossing repair is included. Traffic will be detoured to Eaton Avenue during construction. 80% of the construction and construction inspection cost will be funded by ODOT's Municipal Bridge Program.

**High/MLK Intersection (2016-2017)** – Intersection safety improvement. This project will add a second left turn lane from southbound MLK Blvd. to Eastbound High St. and an exclusive right turn lane from westbound High St. to northbound MLK Blvd. Project is jointly funded by the City and ODOT.

**Main/Millville/Eaton Intersection (2017)** – This project will align the intersection properly to significantly improve traffic flow and safety. Project is jointly funded by the City and ODOT.

**South Hamilton Crossing (SHX) (2016-2018)** – Bidding/procurement process will begin in early 2016. The project will replace an existing at-grade railroad crossing on Central Avenue with a railroad overpass created by extending Grand Blvd. to the west. This will connect S.R. 4 (Erie Blvd.) on the east side of the railroad tracks with U. S. 127 (Pleasant Avenue) and University Blvd. to the west. In total, Hamilton has received \$18.1 million in grant funding and commitments from external sources (ODOT, OKI, JobsOhio, BCTID) for the \$32 million project.

**Bike Ramp** – Funds for the installation of an access ramp from RiversEdge Amphitheater at Marcum Park to phase two of the Great Miami River Recreation Trail. Construction will occur in 2016.

**High St. Underpass Improvements** – Funds to upgrade the appearance of the easterly railroad bridge at the High Street underpass.

**Bilstein Blvd Bridge Deck Replacement (2017)** – Project to remove and replace the entire bridge deck. Other work items include upgrade bridge railing system, replace approach slabs and expansion joints, taper existing roadway to match approach slabs, install new guardrail on each side of the approach to transition to new railing location.

**Main/Western/McKinley/Cereal Intersection** - Funds budgeted for the redesign and construction of the Main/Western/McKinley/Cereal intersection. Construction will occur in 2018.

**ODOT SR 4 Resurfacing** - SR 4 Resurfacing is a joint project with the City of Fairfield and ODOT.

**ODOT SR 128 Resurfacing** - SR 128 Resurfacing is a joint project with ODOT. The project requires the preparation of construction plans and specifications.

**Traffic Signal Improvements** – Replacement of traffic signal equipment, including signals, cabinets, and cameras.

**Glencross & Shaffers Creek Pedestrian Bridges** - Replacement of both pedestrian bridges. Construction will occur in 2017.

**G St. Bridge Demolition (2016)** – Bridge is currently closed to both vehicles and pedestrians due to deteriorated condition. Engineering study will evaluate the cost of removal. Demolition will occur in 2016.

**McDulin Garage Restoration** – Parking garage condition assessment and restoration in 2016.

**Miscellaneous Engineering** - Funds set aside for various engineering needs.

**Municipal Garage HVAC Upgrades** – Funds set aside for climate control upgrades at the Municipal Garage.

**Fire Station Maintenance** - Funds for Ongoing / As-needed maintenance for our Fire Stations.

**Gas Transmission & Distribution** – Includes replacement of approximately 4,100 linear feet of medium pressure gas main, residential customer service line replacements, regulator station upgrades and renewals.

**Power Plant Improvements** – Various power plant improvements, including Third Street Power Plant asbestos abatement, and repairs and rip rap installation on the Hydro Canal.

**Peak Plant Engineering/SCADA** – Improvements to the Supervisory Control and Data Acquisition (SCADA) systems of the Gas Combustion Turbine (GT2) at the Third Street Power Plant.

**Transmission & Substation upgrades** – Replacement/reliability upgrades to the transmission voltage facilities and substations. \$500,000 of funding is the relocation of Transmission Lines due to the SHX Project.

# Capital Budget Continued

**Distribution upgrades** – Upgrades of the electric distribution tools and equipment.

**Underground Improvements** - Replacement of existing underground circuits due to age in service and continued systematic replacement of switching out overhead electric distribution circuits for enhanced reliability.

**Downtown Distribution Feeder Upgrades** – This project consists of replacing poles, transformers, and secondary open wire. The purpose of this conversion is to remove all 4kv lines and upgrade to 13kv.

**Metering Improvements** - Upgrades and replacements of electric metering equipment.

**Street and Security Lighting** – Begin conversion of all incandescent street lights and security lights to LED technology to reduce energy costs and other operation and maintenance expenses.

**Other Projects (Electric)**– Funding for miscellaneous projects.

**Greenup Environmental Upgrades** – Generator Step Up Unit PCB containment, cleaning and pit refill.

**Greenup Preservation** - Inspection and change out of the transmission line and poles for the 138 KV line to the Greenup facility.

**Greenup Reliability Improvements** – Downstream Gate upgrades, Carbon Seal replacement, installation of a City of Portsmouth, Ohio City Water line to replace well water usage.

**Greenup Safety Upgrades** - Installation of Gallery Ventilation System.

**Greenup Safety & Productivity Improvements** - Installation of Pitt Cover to provide protection when project is performing maintenance work during high water events.

**Collection System Upgrades** – Lining approximately 58,000 linear feet of sewer main and related structural repairs to the wastewater collection system.

**Lift Station Upgrades** - Replacement of the Gilmore Road Lift Station and installation of 8,000 linear feet of 16 inch Force Main. Gilmore Lift Station capacity will increase from 1 million gallons per day (MGD) to 4 MGD to accommodate future economic development in or near Hamilton Enterprise Park (Listed as Raw Sewage Pumping).

**Treatment Plant Upgrades**- Replacement and upgrades of biosolid handling equipment, grit removal equipment and efficiency upgrades on various pumping equipment (Includes Preliminary Treatment, Stormwater Treatment, Sludge Thickening, and Biosolid Dewatering/Handling for the Wastewater system).

**Water - Hydrants/Valves/Meters/Mains** – Annual renewal and replacement program for repair and replacement of water distribution assets due to length of service life, reliability, or potential failure.

**Wells** – Scheduled Water Production well rehabilitations. Rehabilitations are required to ensure both the productive capacity and quality of the City's raw water supply.

**Reservoirs** - Annual asset renewal and replacement programs for both the East and West Reservoirs.

**South Water Treatment Plant** - Annual asset renewal and replacement programs for the South Water Treatment Plant. 2016 projects include the Recarbonization Basin rehabilitation.

**Building Improvements** – Funds set aside for structural improvements and rehabilitation of buildings and facilities owned and maintained by the Water Utility.

## Assets:

**Police Vehicles** - New vehicles to replace older vehicles in the police fleet.

**Body Cameras & Tasers** - These body cameras will bring the highest level of transparency and accountability to our Patrol Officer program. Tasers are a basic element of the standard officer's toolkit, allowing them to subdue threats without resorting to lethal force.

**Street Maintenance Equipment Purchase** - Equipment for normal street maintenance.

**Traffic Signal Controllers** - Equipment purchases for the maintenance and installation of traffic signals.

**LED Traffic Signal Replacement (2015-2025)** – Replacing Mercury Vapor & Sodium non working lights with LED light fixtures. This is simply a maintenance project.

**Police Training Range Repairs** - Funds for keeping our training range in top condition so that officers can train confidently.

**Police Generator** - A power generator will allow police headquarters to operate even during a power outage.

**Police Portable Radio Replacement** - Funds for replacement radio equipment for our officers.

**Prisoner Van** - Purchase of a modified van for prisoner transport between the local courts and correctional facilities.

**Fire Command Vehicle** - This marked vehicle will allow high-ranking fire officials to respond quickly in the event of fire emergencies and thereby oversee rescue and recovery efforts.



**Fire Squad Remounts** - Replacing select elements of a medic response vehicle can cost just half as much as replacing the entire unit.

**Fire Refurbish/Re-engine** - A routine overhaul of Fire Engines to improve reliability.

**Fire New Quint and Engine** - This purchase will cover a new response vehicle for firefighting in our community. Includes all necessary components: a water tank, pump, ladder, hose, and aerial platform.

**Fire SCBA Bottles/Harness** - Self-contained breathing apparatus (SCBA) for our Fire Department.

**Automated external defibrillators (AEDs)** - Are portable devices used to treat sudden lethal conditions such as cardiac arrest. They are placed in emergency response vehicles and in common areas of various city-owned buildings.

**Gas Transmission & Distribution Equipment** - Annual funding requirement for the vehicle/equipment replacement program of the distribution system. Funding equal to vehicle/equipment replacement cost divided by its estimated useful life.

**Wastewater Collection Equipment** - Annual funding requirement for the vehicle/equipment replacement program of the distribution system. Funding equal to vehicle/equipment replacement cost divided by its estimated useful life.

**Water Production/Distribution Vehicles & Equipment** - Annual funding requirement for the vehicle/equipment replacement program of the South Water Treatment Plant. Funding equal to vehicle/equipment replacement cost divided by its estimated useful life.

# Hamilton Highlight

The City has received multiple awards for excellence in economic development from the International Economic Development Council (IEDC) over the last 3 years.



2013 Gold in Public Private Partnership Category  
2013 Silver in Special Purpose Brochure Category  
2014 Gold in Annual Report Category  
2014 Bronze in Sustainability Category  
2015 Gold in General Purpose Print Brochure  
2015 Silver in Public-Private Partnership  
2015 Silver in Special Events

# 2016 Budget Department Overviews

The following section illustrates the purpose and function of the City of Hamilton's various departments and divisions. Each departmental overview includes the goals and accomplishments as well as overarching mission of the diverse organizational units of the City as well as tables and charts illustrating historical and current financial data and staffing levels.

This section is intended to illustrate the City of Hamilton as it appears from an organizational standpoint. Each of the departments and divisions shown in this section are considered to be connected as organizational units, although some may be accounted for separately in the City's financial records. A detailed display showing both historical and current financial information for each appropriated fund for the City can be found in the Financial Summaries section of this budget document.

We felt it important, however, to illustrate financial information that reflects City operations from an organizational perspective rather than accounting structure to more accurately represent the true operations of the City and provide information that is more easily understood by our audience—the citizens of Hamilton.

**City of Hamilton**  
BUTLER COUNTY OHIO



# How to Use This Section

## Department Mission

While adhering to the code of Professional Ethics, the Finance Department will strive to provide quality services, to both internal and external customers, in a professional, responsive manner, provide sound stewardship for the City's resources, find fiscal and financial solutions to

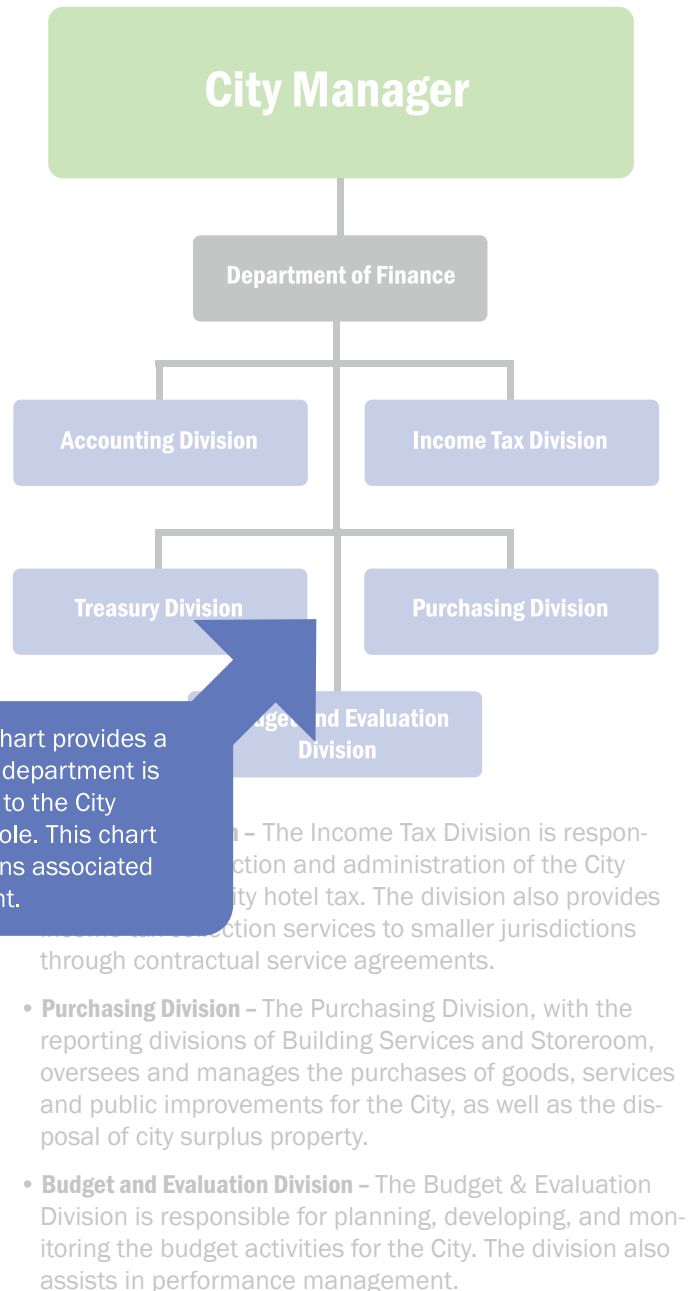
The Department Mission section provides the reader with the overarching mission that guides the actions and decision-making of each department, defining its purpose and role within the City.

The Department Description section illustrates each department's functions as well as operational responsibilities and priorities.

ices; issuance of various licenses and permits; preparation and monitoring of the City Budget; preservation and security of funds; debt issuance and management for the City's capital needs; disbursement of City funds; and accurate financial reporting. The department has five divisions.

- **Accounting Division** – The Accounting division is responsible for preparation of monthly, quarterly, and annual financial reports, audit compliance, issuance of the Annual Comprehensive and Popular Annual Reports (CAFR and PAFR), debt issuance and management, filing of reports to comply with the various regulatory requirements, disbursement of checks to employees and vendors, management of City's Capital Assets and for providing advisory services related to financial affairs as well as internal controls.
- **Treasury Division** – The Treasury Division administers the collection, deposit, accounting, and investment of City funds, provides cash management and cash flow analysis, manages the City's banking arrangements, audits internal departments, and provides risk management for the City's property and casualty insurance policies, among other duties.

The Organizational Chart provides a snapshot of how the department is organized in relation to the City organization as a whole. This chart illustrates the divisions associated with each department.



## Accomplishments in 2015

- Successfully collaborated with the Ohio Attorney General’s Office for delinquent income tax and Emergency Medical Services collections
- Received from Management Finance Officers Association, the Distinguished Budget Presentation Award for 2015, Outstanding Achievement in Popular Annual Budgeting and Certificate of Achievement for Reporting for 2015
- Issued \$100 million General Revenue Refunding Bond Anticipation Notes and \$ 11.7 million Water System Improvement and Refunding Revenue Bonds
- Set up and successfully launched the City’s financial information including our checkbook on OpenGov to enhance our commitment to financial transparency

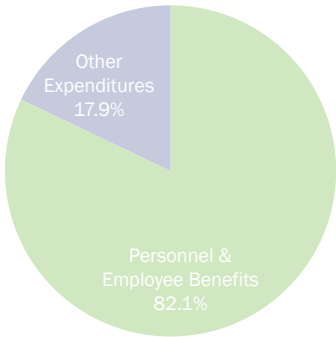
The Accomplishments section details major departmental achievements in 2015.

## Goals for 2016

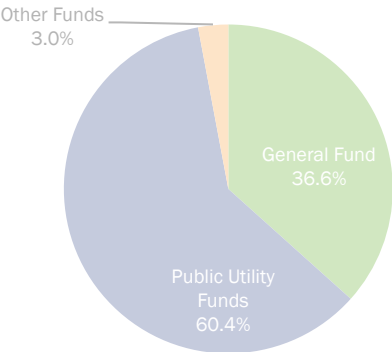
- Investment Advisor transition to obtain efficient and expanded advisory services, interest income maximization, and a diversified portfolio to promote the City’s Core Values

The Goals section outlines the goals of each department for the coming budget year. Setting goals as well as aligning operations and tracking achievements is critical to the success of the City.

2016 Proposed Operating Budget



2016 Estimated Funding Sources



	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
Operating Total	\$2,469,540	2,606,805	2,554,805	2,403,879	(202,926)	-7.8%
Other Expenditures	504,846	507,021	532,495	524,395	(8,100)	-1.5%
Operating Total	\$3,048,906	\$2,976,560	\$3,139,300	\$3,114,613	\$2,928,274	(\$211,026) -6.7%
Capital Improvements	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	N/A
Full-time Equivalent Positions	33.50	33.50	35.00	35.00	33.00	-8.6%

The departmental table represents budgeting trends from 2013 to 2016. The chart illustrates total operating expenditures, expenditures for capital improvements, and debt service where applicable. The table also lists total full-time equivalent (FTE) positions for each department. The last column provides a comparison of the 2015 Adopted to 2016 Adopted budgets in dollars and as a percentage. It is important to note that the number of FTE positions shown represents all budgeted positions within a department, including those not yet filled.



# City Clerk

## Department Mission

The City Clerk ensures the efficient operation of the City Clerk's Office while supporting the Mayor, Vice Mayor, and members of City Council and maintaining a commitment to delivering high quality services to the City's residents.

## Departmental Description

The City Clerk works to prepare minutes and meeting packets for all meetings of City Council and committees of Council, develops the annual budget for the City Clerk and City Council, conducts the annual update of the City's Codified Ordinances, and manages other projects as assigned by Hamilton City Council. The City Clerk also provides support to all members of City Council along with being a resource to citizens and organizations regarding City Council related items.

## Accomplishments in 2015

- Streamlined the legislation process for Council Meetings and work inter-departmentally to create a balanced workflow of legislative items and related documents

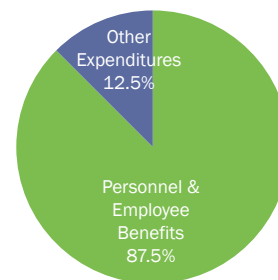
## Goals for 2016

- Continue to work on creation of a detailed records database to electronically file legislation passed prior to 2000
- Begin the Certified Municipal Clerk certification program through the Ohio Municipal Clerks Association

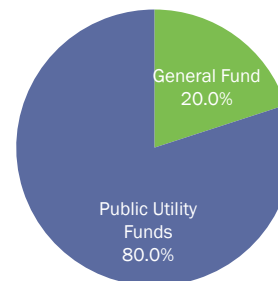
## Mayor and City Council

City Clerk

### 2016 Adopted Operating Budget



### 2016 Estimated Funding Sources



CITY CLERK	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
<b>All Funds Operating Budget</b>							
Personnel & Employee Benefits	80,346	82,769	85,933	108,913	96,895	10,962	12.8%
Other Expenditures	13,093	11,981	14,230	38,265	13,840	(390)	-2.7%
<b>Operating Total</b>	<b>\$93,439</b>	<b>\$94,751</b>	<b>\$100,163</b>	<b>\$147,178</b>	<b>\$110,735</b>	<b>\$10,572</b>	<b>10.6%</b>
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	1.50	1.50	1.50	1.50	1.50	0.00	0.0%

# City Council

## Department Mission

The Hamilton City Council serves citizens through the establishment of policy decisions and the enactment of legislation for the betterment of the community, supporting opportunities to live, work, and play in Hamilton.

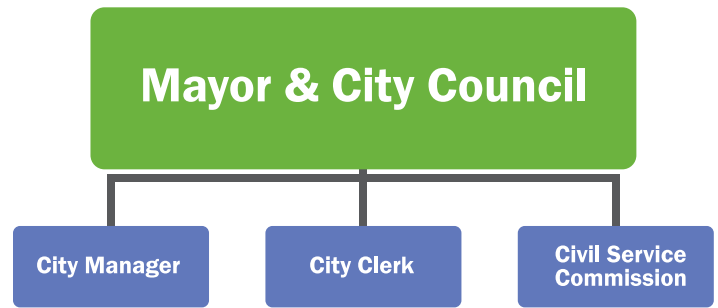
## Departmental Description

The Hamilton City Council considers and acts on matters of governmental or utility operations, which involves the establishment of policy decisions and/or the enactment of legislation. The Council adopts legislation pertaining to the expenditure of money, the levying of assessments, establishment of traffic regulations, and approval of the City's annual budget and all other matters of governmental nature. As the water, electric, gas and wastewater utilities are all municipally owned and operated in Hamilton, Council also acts on all matters involving the establishment of policy, expenditure of monies and the establishment of rates for these utilities.

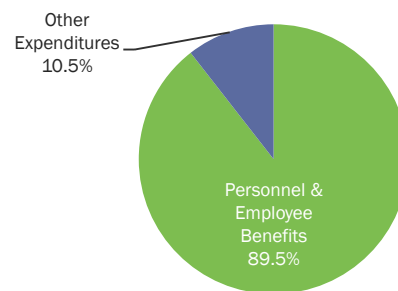
The Hamilton City Council is the direct representative of the citizens of the City of Hamilton. Pursuant to the provisions of the Hamilton City Charter, the City Council is comprised of six members elected at large for staggered four-year terms. The Mayor is separately elected for a four-year term. The Vice Mayor serves two years and is the Council member who receives the highest number of votes in each Council election.

## Goals and Accomplishments

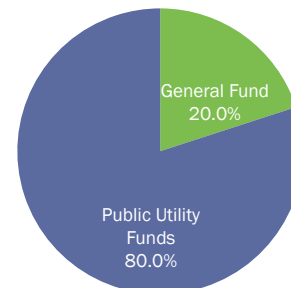
The goals and accomplishments of Council each year are extremely extensive and encompass nearly every aspect of municipal administration. As such, specific goals and accomplishments are not listed.



2016 Adopted Operating Budget



2016 Estimated Funding Sources



CITY COUNCIL	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
<b>All Funds Operating Budget</b>							
Personnel & Employee Benefits	83,301	71,648	76,598	73,900	77,960	1,362	1.8%
Other Expenditures	4,887	6,281	8,490	8,490	9,190	700	0
<b>Operating Total</b>	<b>\$88,188</b>	<b>\$77,929</b>	<b>\$85,088</b>	<b>\$82,390</b>	<b>\$87,150</b>	<b>\$2,062</b>	<b>2.4%</b>
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	-	-	-	-	-	-	0.0%

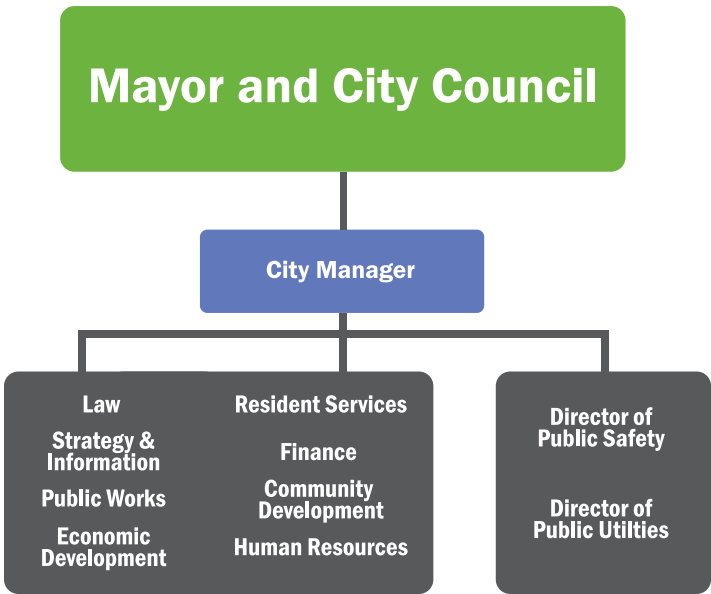
# Office of The City Manager

## Department Mission

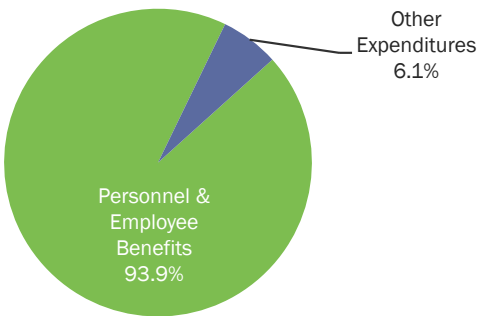
To sustain and enhance the high quality of life in the Hamilton community by implementing City Council policies, developing and maintaining responsive City programs and services within approved budgetary guidelines, providing leadership and motivation to city staff, maintaining and planning for fiscal integrity, and initiating and/or continuing strong relationships with local & regional businesses and governmental agencies.

## Departmental Description

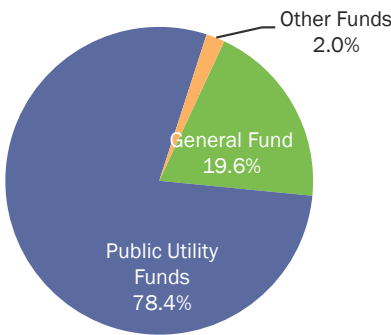
As Chief Executive Officer for the City of Hamilton, the City Manager is responsible for a workforce of more than 600 permanent employees. The seven-member City Council appoints the City Manager. The Council operates as the legislative branch of the City and provides policy direction to the City Manager, while the City Manager is responsible for the administration of the City departments.



2016 Adopted Operating Budget



2016 Estimated Funding Sources



## Accomplishments in 2015

- Continued working with the CORE Fund to acquire strategic commercial and residential properties for reuse
- Developed and launched the Hamilton Parks Conservancy
- Completed the East High Gateway Project
- Obtained additional funding for South Hamilton Crossing
- Realized \$90+ million of new private industrial/commercial investment in the last two years
- Created and finalized design of Marcum Park

## Goals for 2016

- Begin and complete construction on Marcum Park
- Work with the CORE Fund to revitalize strategic properties within the Urban Core
- Begin construction on South Hamilton Crossing
- Empower neighborhoods to be engaged in order to improve safety, cleanliness, and overall quality of life
- Engage 50,000 participants annually in special events, arts, & recreation activities

CITY MANAGER	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
<b>All Funds Operating Budget</b>							
Personnel & Employee Benefits	388,492	483,460	446,401	440,301	333,094	(113,307)	-25.4%
Other Expenditures	20,736	17,985	17,450	22,825	21,815	4,365	25.0%
<b>Operating Total</b>	<b>\$409,228</b>	<b>\$501,445</b>	<b>\$463,851</b>	<b>\$463,126</b>	<b>\$354,909</b>	<b>(\$108,942)</b>	<b>-23.5%</b>
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	5.50	3.50	4.33	4.33	2.67	-1.66	-38.3%

# Civil Service and Personnel

## Department Mission

The Department of Civil Service and Personnel assists all City departments and divisions by using fair and equal treatment in the recruitment and selection of qualified individuals, benefits administration, and other personnel matters.

## Departmental Description

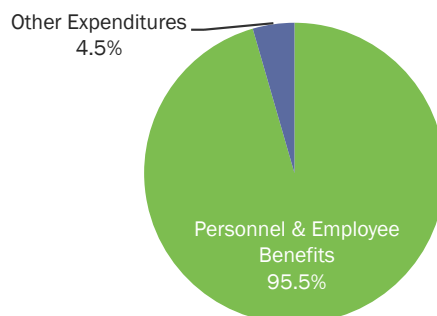
The Department of Civil Service and Personnel provides a variety of support services to all City departments, the Civil Service Commission, and the general public. Responsibilities include Civil Service examination administration, recruitment, Affirmative Action/Equal Employment Opportunity administration, processing personnel actions, maintenance of employee leave records, and benefits administration. The department also provides recruitment services to the Hamilton City School District for certain non-certificated positions. The Director of the Department of Civil Service and Personnel reports to the City's Civil Service Commission.

## Mayor and City Council

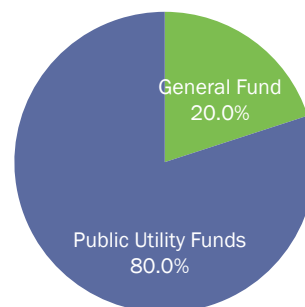
Civil Service Commission

Department of Civil Service  
and Personnel

2016 Adopted Operating Budget



2016 Estimated Funding Sources





## Accomplishments in 2015

- Received and processed 766 applications for City employment and 288 applications for the Hamilton City Schools
- Facilitated the hiring process for 30 permanent new hires and 55 temporary hires, including Firefighter and Police Officer
- As of September 30, CSP will have administered recruitment efforts for 34 positions, including certain Hamilton City School District clerical positions as well as the following ranks within each of the City's safety service divisions: Fire Deputy Chief, Fire Captain, Fire Lieutenant, Police Captain, Police Sergeant, Police Lieutenant, Police Detective and Police Officer
- Processed the retirement of 29 City employees
- Supported all departments to process countless personnel transactions, including employee rate and/or classification changes and requests for information
- Supported the Civil Service Commission in preparation of 18 meetings through September

## Goals for 2016

- Review, revise and redistribute the Civil Service Commission (CSC) Rules and Regulations. This will facilitate the incorporation and communication of easily understood policies and procedures that are reflective of ever-changing personnel needs and practices, which require flexibility and efficiency
- Collaborate with appropriate City personnel to establish ways to lend proactive support to all City departments and eliminate the current reactive nature of numerous practices, including replacing or adding personnel
- Develop a performance measurement process to track CSP activity, to include requests for information, other work produced and results achieved

CIVIL SERVICE	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
<b>All Funds Operating Budget</b>							
Personnel & Employee Benefits	253,204	244,592	295,367	285,198	285,905	(9,462)	-3.2%
Other Expenditures	9,249	10,301	13,400	18,390	13,400	0	0.0%
<b>Operating Total</b>	<b>\$262,453</b>	<b>\$254,893</b>	<b>\$308,767</b>	<b>\$303,588</b>	<b>\$299,305</b>	<b>(\$9,462)</b>	<b>-3.1%</b>
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	3.00	3.00	3.50	3.50	3.50	0.00	0.0%

# Community Development

## Department Mission

The mission of the Community Development Department is to foster a sustainable, healthy, safe and well planned city. Through purposeful planning, effective enforcement, and meaningful activities, the Community Development Department works to support and encourage strong neighborhoods, quality opportunities, and a safe environment.

## Departmental Description

The Community Development Department is comprised of four divisions: Construction Services, Health, Neighborhood Development, and Planning. Construction Services regulates the construction of commercial and residential buildings. The Health Division regulates compliance with all applicable local and state health codes related to food services, public swimming pools, grocery stores, school buildings, personal hygiene services, public nuisances, environmental issues and residential and commercial buildings. The Health division's nurses provide immunizations, home visits, communicable disease investigation, and various educational outreach programs. The Neighborhood Development Division (NDD) works to provide decent affordable housing, economic opportunities, neighborhood improvements, and public services primarily to economically challenged residents. The Planning Division, with assistance from citizen-based boards and commissions, guides, manages and regulates land use, community development and land zoning. Additionally, this division works to support alley/street vacation, lot/split combination, community research/demographics and urban renewal updates.

- **Construction Services Division** – The Construction Services Division regulates construction of commercial and residential buildings and administers several codes including the building code, electric code, plumbing code, and mechanical code. The Construction Services Division reviews plans for code compliance and issues permits which allow work to begin. As construction proceeds, the Construction Services Division inspects the work for compliance with the approved plans. Construction Services is also responsible for licensing contractors and trades people to perform work within the City.

- **Health Division** – The Health Division provides services in the following areas: Environmental Health, Vital Statistics, and Nursing. Environmental Health responsibilities include enforcing all state health code requirements governing food/restaurant inspection and compliance, public pools, tattoo and body piercing establishments, commercial building maintenance, and complaint investigation



on all residential property. Vital Statistics issues birth and death certificates, correction affidavits, adoptions, and paternity declarations. Nursing provides health education services, communicable disease investigations, handicap visitations for children, lead poisoning follow-ups, and child immunizations.

- **Neighborhood Development Division** – The Neighborhood Development Division provides decent affordable housing, economic development opportunities, neighborhood improvements, and community development services primarily for the economically challenged community. Neighborhood Development uses Federal Community Development Block Grant (CDBG) and Home Investment Partnership (HOME) funds to administer a broad range of programs. The division is responsible for involving citizens in planning efforts related to the adopted use of the Federal funds and for meeting performance standards required by the U.S. Department of Housing and Urban Development (HUD).

- **Planning Division** – The Planning Division, in conjunction with the Planning Commission, is involved in land use management, community development, research, and a wide variety of other planning-related tasks. The Planning Division is responsible for zoning compliance, including rezoning, conditional uses and change of occupancy, and the administration of Board of Zoning Appeals.

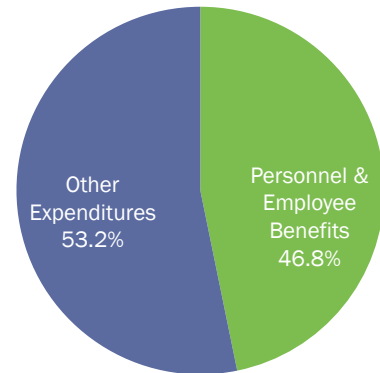
## Accomplishments in 2015

- With the implementation of electronic plan submission and conversion, Construction Services has reduced paper plan files by 50%
- Health revised Chapter 1700 and it has been submitted to the Ordinance Review Committee for possible recommendation of approval.
- Environmental Staff has averaged 311 weekly nuisance inspections – an increase of 57% over 2014
- Through the use of CDBG and HOME funds, twenty-five (25) new city homeowners received down payment assistance, sixteen (16) housing units were created, 649 seniors received transportation services and 464 homeless citizens were assisted

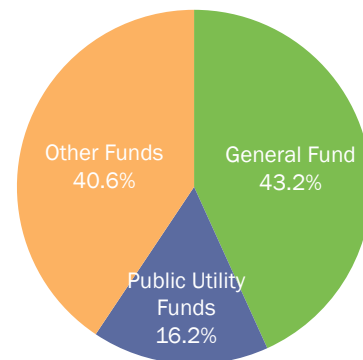
## Goals for 2016

- As one of only twenty (20) nationwide participating jurisdictions, complete the new HUD Fair Housing Assessment tool process and serve as a model to other communities
- Increase and maintain an average weekly nuisance inspection rate of 350
- Complete the Route 4 Zoning Study by the second quarter of 2016
- Implement the revised Health Code: Chapter 1700 including the Nuisance Hearing Board
- Initiate a comprehensive review of commercial signage requirements in the Zoning Code
- Continue to abate urban blight through demolition, emergency/minor home repair and housing rehabilitation programs
- Continue to implement Construction Services' electronic plan submission and conversion and decrease paper plan files by 25%

2016 Adopted Operating Budget



2016 Estimated Funding Sources



# Community Development Cont.

COMMUNITY DEVELOPMENT	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
Construction Services Operating Budget							
Personnel & Employee Benefits	450,650	481,701	540,606	543,442	536,910	(3,696)	-0.7%
Other Expenditures	26,503	32,841	45,395	33,948	45,395	0	0.0%
Operating Total	\$477,153	\$514,543	\$586,001	\$577,390	\$582,305	(\$3,696)	-0.6%
Capital Improvements	132	13,299	-	-	-	-	N/A
Planning Operating Budget							
Personnel & Employee Benefits	431,196	404,098	418,931	414,844	557,805	138,874	33.1%
Other Expenditures	40,320	23,479	46,125	39,015	563,625	517,500	1122.0%
Operating Total	\$471,515	\$427,578	\$465,056	\$453,859	\$1,121,430	\$656,374	141.1%
Capital Improvements	-	-	-	-	-	-	N/A
Health Operating Budget							
Personnel & Employee Benefits	755,226	850,901	1,106,675	1,024,191	1,122,752	16,077	1.5%
Other Expenditures	288,852	288,278	505,520	595,157	354,820	(150,700)	-29.8%
Operating Total	\$1,044,078	\$1,139,179	\$1,612,195	\$1,619,348	\$1,477,572	(\$134,623)	-8.4%
Capital Improvements	-	-	-	-	-	-	N/A
Neighborhood Development Operating Budget							
Personnel & Employee Benefits	404,711	325,002	400,150	304,438	217,940	(182,210)	-45.5%
Other Expenditures	2,624,652	2,961,844	1,464,350	1,618,607	1,806,308	341,958	23.4%
Operating Total	\$3,029,363	\$3,286,846	\$1,864,500	\$1,923,045	\$2,024,248	\$159,748	8.6%
Capital Improvements	122	-	3,075	-	500	(2,575)	-83.7%
All Funds Operating Budget							
Personnel & Employee Benefits	2,041,782	2,061,702	2,466,362	2,286,915	2,435,407	(30,955)	-1.3%
Other Expenditures	2,980,326	3,306,443	2,061,390	2,286,727	2,770,148	708,758	34.4%
Operating Total	\$5,022,109	\$5,368,146	\$4,527,752	\$4,573,642	\$5,205,555	\$677,803	15.0%
Capital Improvements	253	13,299	3,075	-	500	(2,575)	-83.7%
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	29.00	28.00	33.00	33.00	31.50	-1.50	-4.5%

\* The Health Division has been restated in all years shown above for FTE's and expenses to include the Immunization Action Plan Grant Fund (260) and the Kathryn Weiland Trust Fund (261) which both help support the City's Health Division.

\*\*The City's 2016 appropriation ordinance will not include the CDBG and HOME Funds fiscal year budget, these funds are appropriated on a fiscal year to April 30th. In 2016, the City changed the methodology of budgeting these funds and the appropriations ordinance for these funds passed as in August 2015. The money is awarded from Housing and Urban Development (HUD) Funds and is deemed appropriated until spent under Ohio law. All years shown in the breakout tables above have been restated to reflect this methodology change.

# Hamilton Highlight

The former Mercy Hospital site becomes Marcum Park

A year ago, the City of Hamilton worked with stakeholders regarding RiversEdge to develop a comprehensive master plan for the site. Stakeholders included representatives from immediately surrounding neighborhoods, Hamilton Community Foundation, YMCA, Courtyard by Marriott, Greater Hamilton Chamber of Commerce, St. Julie Billiard Parish, Hamilton Parks Commission, among others. The adopted master plan was publicly unveiled at an open house to allow city residents to provide input where approximately 75 individuals attended.

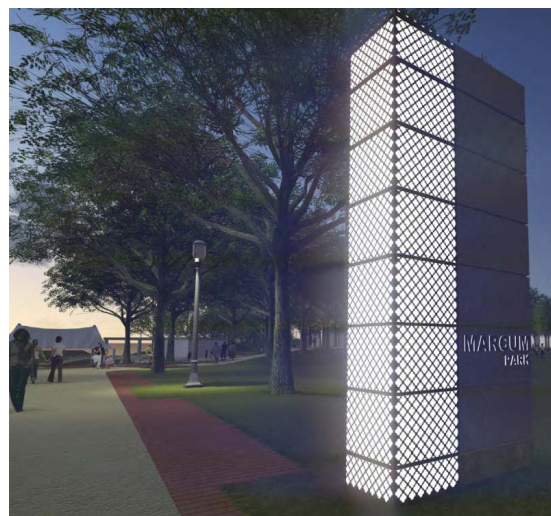
In early 2015, Joe and Sarah Marcum announced that they agreed to provide a charitable gift of \$3.5 million to fund the creation of Marcum Park in downtown Hamilton. The park will be situated on over six acres adjacent to the Great Miami River on the site of the former Mercy Hospital, including the existing amphitheater and overlook.

Work is underway to finalize the design, and construction is expected to begin later this year for a planned opening in the summer of 2016. With the assistance of design firm MKSK, a committee including the Marcum family, Hamilton Community Foundation, Hamilton Parks Conservancy, and the City of Hamilton is meeting to finalize the details of the park plan, keeping in mind ways to make the park interesting and useful for all ages.



RiversEDGE Park Expansion

MKSK





# Economic Development

## Department Mission

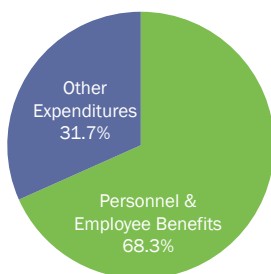
The Department of Economic Development works to foster economic development activities that retain and create jobs, increase the local tax base, and improve the sustainability and quality of life for the citizens of Hamilton.

## Departmental Description

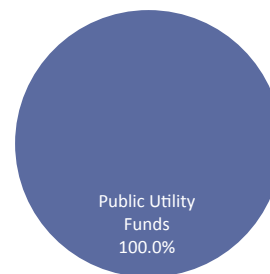
True economic development supports business retention, expansion, and attraction, but also enhances the quality of life for a community's businesses and residents. The Economic Development Department collaborates with every City department and many community partners to achieve these objectives.



2016 Adopted Operating Budget



2016 Estimated Funding Sources



ECONOMIC DEVELOPMENT	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
<b>All Funds Operating Budget</b>							
Personnel & Employee Benefits	583,402	638,602	898,580	898,580	780,046	(118,534)	-13.2%
Other Expenditures	265,390	247,179	347,412	386,259	361,696	14,284	4.1%
<b>Operating Total</b>	<b>\$848,791</b>	<b>\$885,781</b>	<b>\$1,245,992</b>	<b>\$1,284,839</b>	<b>\$1,141,742</b>	<b>(\$104,250)</b>	<b>-8.4%</b>
Capital Improvements	-	1,312	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	6.50	6.50	7.83	7.83	7.17	-0.66	-8.4%

## Accomplishments in 2015

- 2,222 new jobs were attracted or announced
- 2 new companies within target industries have located to Hamilton, and 1 business expansion
- New tenants at the Hamilton Mill include: NewKnowledge United, Edge Prototype LLC., Glance Software, Davis Medical LLC, Wraith Games, RelaxaLights, Coaterex, ChallengeRunner
- 7 new retail and restaurant options were established
- Two major downtown redevelopment projects were completed; Artspace and 150 High St., resulting in a total investment of over \$17 million
- Assisted Public Works in obtaining \$14.8 million in additional funding for South Hamilton Crossing project
- The International Economic Development Council recognized the City of Hamilton at their annual conference and The City received Excellence in Economic Development awards in the following 25,000-200,000 Population brackets:
  - Gold Award in Special Purpose Website category for The Hamilton Mill website
  - Gold Award in General Purpose Print Brochure category for the Initiative Update
  - Silver Award in the Public-Private Partnerships category for the Hamilton CORE Fund
  - Silver Award in Special Event category for the Downtown Developers Day event
  - Bronze Award in the Special Purpose Print Brochure category for the City of Hamilton Data Center Brochure
  - Bronze Award in the Newsletter category for the Economic Development e-Newsletter

## Goals for 2016

- Create 300 new jobs within targeted industries
- Create 3 green energy/red carpet zones
- Establish >5 new retail, restaurant, and entertainment options
- Remove or improve 70 blighted units
- Complete two RFP's and development agreements for targeted properties
- Market our Utilities' competitive advantage
- Assist other departments with capital projects such as infrastructure improvements
- Develop workforce infrastructure to assist existing and new businesses

# Finance

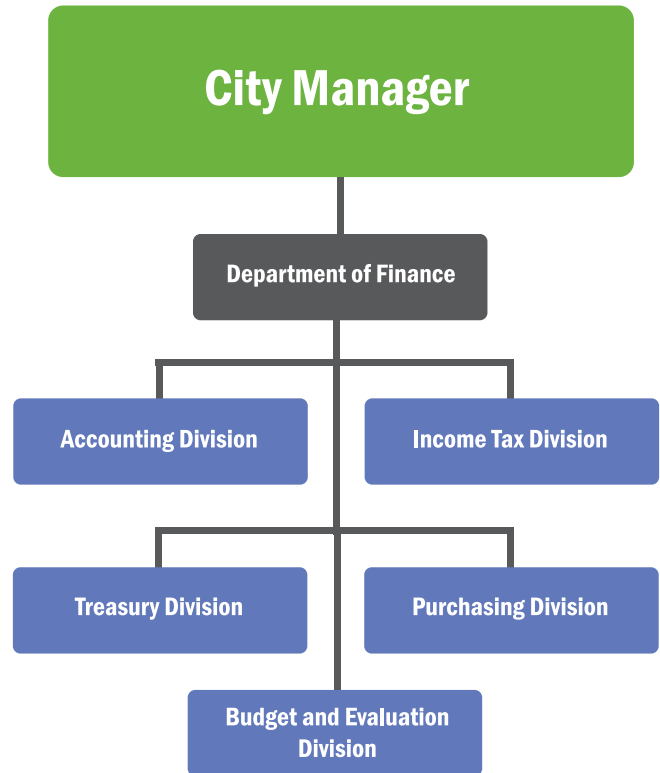
## Department Mission

While adhering to the code of Professional Ethics, the Finance Department will strive to provide quality services, to both internal and external customers, in a professional, responsive manner, provide financial stewardship for the City's resources, find fiscally sound financial solutions to support the City's strategic plan, and increase accountability and transparency of the City's financial information to various stakeholders (citizens, City Council, entities doing business within the City of Hamilton, and others).

## Departmental Description

The Department of Finance is responsible for the administration, collection and accounting of local income taxes, City-owned utilities and all other revenue receipts and distributions; administering charges for various city services; issuance of various licenses and permits; preparation and monitoring of the City Budget; preservation and security of funds; debt issuance and management for the City's capital needs; disbursement of City funds; and accurate financial reporting. The department has five divisions.

- **Accounting Division** – The Accounting division is responsible for preparation of monthly, quarterly and annual financial reports, audit compliance, issuance of the City's Annual Comprehensive and Popular Annual Financial Reports (CAFR and PAFR), debt issuance and management, filing of reports to comply with the various regulatory requirements, disbursement of checks to employees and vendors, management of City's Capital Assets and for providing advisory services related to financial affairs as well as internal controls.
- **Treasury Division** – The Treasury Division administers the collection, deposit, accounting, and investment of City funds, provides cash management and cash flow analysis, manages the City's banking arrangements, audits internal departments, and provides risk management for the City's property and casualty insurance policies, among other duties.



- **Income Tax Division** – The Income Tax Division is responsible for the collection and administration of the City income tax and City hotel tax. The division also provides income tax collection services to smaller jurisdictions through contractual service agreements.
- **Purchasing Division** – The Purchasing Division, with the reporting divisions of Building Services and Storeroom, oversees and manages the purchases of goods, services and public improvements for the City, as well as the disposal of City surplus property.
- **Budget and Evaluation Division** – The Budget & Evaluation Division is responsible for planning, developing, and monitoring the budget activities for the City. The division also assists in performance management.

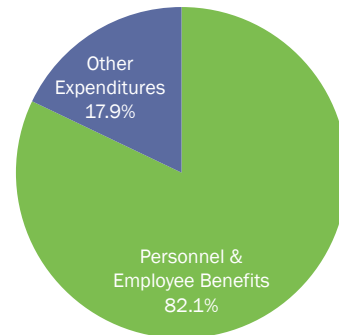
## Accomplishments in 2015

- Successfully collaborated with the Ohio Attorney General's Office for delinquent income tax and Emergency Medical Services collections
- Received from the Government Finance Officers Association, the Distinguished Budget Presentation Award for 2015, Outstanding Achievement in Popular Annual Financial Reporting for 2014, and Certificate of Achievement for Excellence in Financial Reporting for 2014
- Issued \$103.7 million Electric System Revenue Refunding Bond Anticipation Notes and \$ 11.7 million Water System Improvement and Refunding Revenue Bonds
- Set up and successfully launched the City's financial information including our checkbook on OpenGov to enhance our commitment to financial transparency

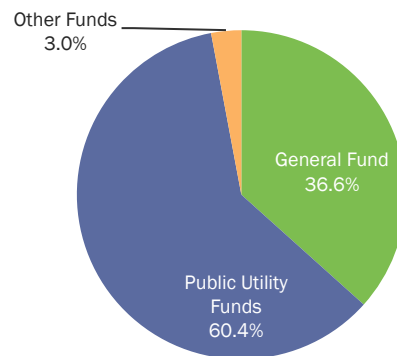
## Goals for 2016

- Investment Advisor transition to obtain efficient and expanded advisory services, interest income maximization, and to grow a diversified portfolio to promote the City's Core Values

2016 Adopted Operating Budget



2016 Estimated Funding Sources



FINANCE	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
<b>All Funds Operating Budget</b>							
Personnel & Employee Benefits	2,544,060	2,469,540	2,606,805	2,554,805	2,356,214	(250,591)	-9.6%
Other Expenditures	504,846	507,021	532,495	559,808	524,395	(8,100)	-1.5%
<b>Operating Total</b>	<b>\$3,048,906</b>	<b>\$2,976,560</b>	<b>\$3,139,300</b>	<b>\$3,114,613</b>	<b>\$2,880,609</b>	<b>(\$258,691)</b>	<b>-8.2%</b>
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	39.50	39.50	35.00	35.00	31.00	-4.00	-11.4%

# Fire

## Division Mission

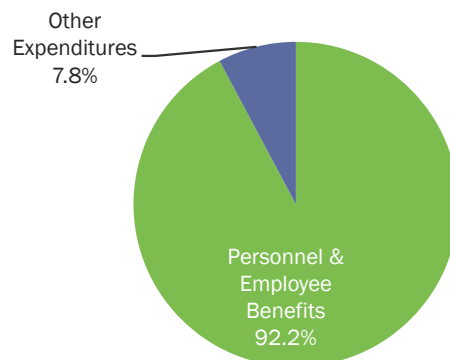
The primary mission of the Hamilton Fire Division is to provide services designed to protect the lives and property of the inhabitants of the City of Hamilton from the adverse effects of fires, medical emergencies, or exposure to dangerous conditions created by man or nature.

## Division Description

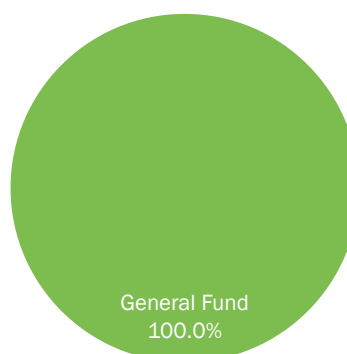
The Hamilton Fire Division provides emergency response to all types of fires, medical emergencies, and other critical incidents within the City of Hamilton. Five fire stations are staffed by three shifts of cross-trained fire and emergency medical personnel. The division operates five fire units and three paramedic units. In addition, the division also operates a hazardous materials team and a water/ice rescue team. The Fire Prevention Bureau within the division is responsible for code enforcement, fire investigation, and public fire education.



2016 Adopted Operating Budget



2016 Estimated Funding Sources





## Accomplishments in 2015

- Completed the Territory and Deployment Project (TDP) which improved dispatch procedures, better aligned response territories, and more effectively matched resources to the type of call in order to improve efficiency, reduce response times, and potentially reduce the cost of services
- As part of the TDP, implemented two cross staffed paramedic units into the response matrix. These units will be cross staffed by personnel from engine companies. This will reduce the number of mutual aid medical units coming in from outside jurisdictions and will provide better emergency medical coverage for the City.
- Embarked on a program to update the Division's Standard Operating Procedures, Risk Management Plan, and the Rules & Regulations Manual

## Goals for 2016

- Continue to evaluate the effectiveness of the Territory and Deployment Project and make modifications as needed. Complete a multi-year project to replace the personal protective equipment for the entire division which improves safety and reduces the potential for exposure at fire incidents
- Focus on a Fire Officer development program
- Explore the viability of a Community Paramedicine program in collaboration with area health care providers to better serve our citizens
- Complete a multi-year project to replace the personal protective equipment for the entire division which improves safety and reduces the potential for exposure at fire incidents

FIRE	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
All Funds Operating Budget							
Personnel & Employee Benefits	10,606,425	10,573,246	11,074,397	11,085,653	10,786,282	(288,115)	-2.6%
Other Expenditures	859,449	818,891	922,625	1,048,763	911,825	(10,800)	-1.2%
Operating Total	\$11,465,874	\$11,392,137	\$11,997,022	\$12,134,416	\$11,698,107	(\$298,915)	-2.5%
Capital Improvements	-	1,274	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	97.00	97.00	97.33	97.33	97.33	0.00	0.0%

# Human Resources

## Division Mission

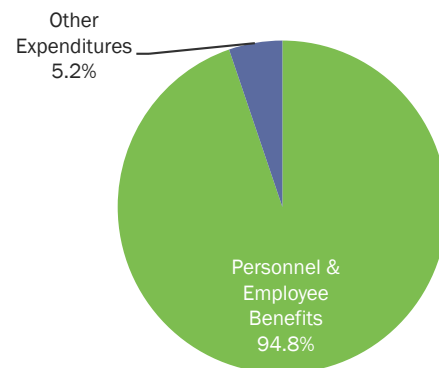
To serve all departments within the City by providing a foundation for employee and organizational development and consistent administration of policies and procedures with the goal of achieving a high performing workforce.

## Division Description

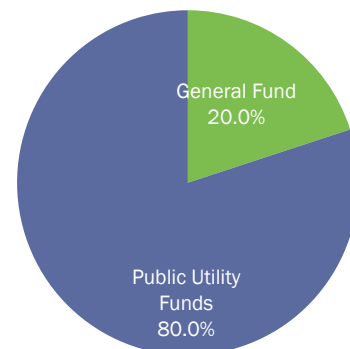
The Human Resource Department has responsibility for coordinating training, formulating and administering personnel policies, providing advice and counsel on labor and employment matters, and is responsible for labor and employee relations for the City of Hamilton.



2016 Adopted Operating Budget



2016 Estimated Funding Sources



## Goals for 2016

- Establish a consistent training schedule to ensure employee and organization development
- Revise and release updated employee handbook and Administrative Directives
- Develop a city-wide compensation strategy and commission a comprehensive compensation study

HUMAN RESOURCES	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
<b>All Funds Operating Budget</b>							
Personnel & Employee Benefits	-	-	-	-	365,035	365,035	N/A
Other Expenditures	-	-	-	-	20,220	20,220	N/A
<b>Operating Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$385,255</b>	<b>\$385,255</b>	<b>N/A</b>
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	-	-	-	-	3.50	3.50	N/A

# Municipal Court

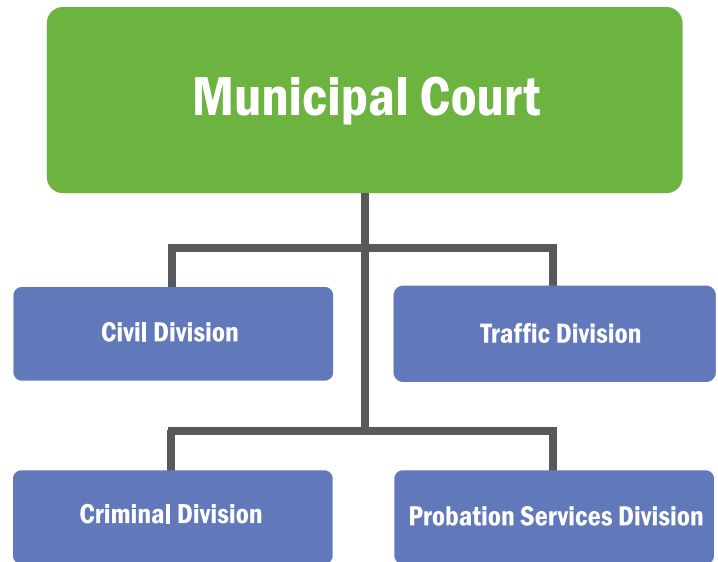
## Department Mission

The Hamilton Municipal Court strives to provide outstanding public service to the City of Hamilton, Village of New Miami, St. Clair Township, and Ross Township in a timely, efficient, and courteous manner, uphold the law, and maintain fiscal responsibility to the citizens served.

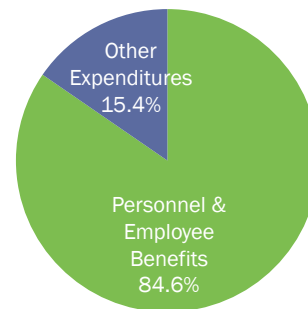
## Departmental Description

The Hamilton Municipal Court is one of the largest, single judge Municipal Courts in the State of Ohio. Each year the Hamilton Municipal Court handles approximately 20,000 new court cases and traffic tickets. The Hamilton Municipal Court consists of four divisions, which are described below.

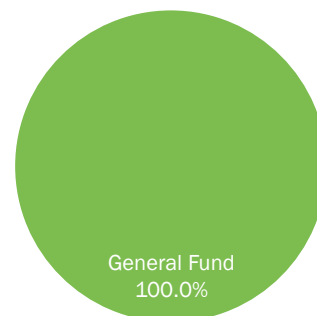
- **Civil Division** – Within the Civil Division, cases are filed and heard wherein civil disputes involving dollar amounts up to fifteen thousand dollars, small claims for monetary amounts up to three thousand dollars, and landlord-tenant disputes including evictions and rent deposits. The collection of judgments via garnishments and execution monies and/or property and debtor trusteeships are also administered through the Civil Division, as well as appeals to the Bureau of Motor vehicles for 12-point driving suspension and noncompliance suspensions.
- **Traffic Division** – The Traffic Division enters all citations issued by the Hamilton Police Department, Butler County Sheriff's Office, Ross Township Police Department, New Miami Police Department, and Ohio State Patrol written within the Court's jurisdiction. All payments towards fines and restitution are taken at the Customer Service windows located within the Traffic Division. The division also assists the public with driving privileges and other driver's license issues.
- **Criminal Division** – The Criminal Division handles misdemeanor criminal offenses which include, but are not limited to, personal crimes, thefts, domestic violence, and OVI's. The Criminal Division also manages the arraignment and probable cause portion of felony arrests.
- **Probation Services Division** – The Probation Services Division monitors individuals who have been convicted through the Hamilton Municipal Court and placed on probation as a sanction for the crime committed. These services include setting up payment plans for fines and restitution ordered by the Court. In addition, this division provides referrals to substance abuse and mental health agencies, victim advocate services, vehicle immobilization, house arrest services, and expungements and sealing of records.



2016 Adopted Operating Budget



2016 Estimated Funding Sources



## Accomplishments in 2015

- Maintained specialized dockets for Veterans and defendants coping with mental illness
- Joined with other City leaders and staff to promote and enforce the C.L.E.A.N. Program

## Goals for 2016

- Continue to provide excellent customer service to the citizens of the City of Hamilton, Village of New Miami, St. Clair Township, and Ross Township
- Work with police agencies to upgrade technology in order to streamline the way case information is exchanged
- Continue to operate efficiently under fiscal restraint

MUNICIPAL COURT	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
<b>All Funds Operating Budget</b>							
Personnel & Employee Benefits	1,244,892	1,223,619	1,299,640	1,292,026	1,413,384	113,744	8.8%
Other Expenditures	221,869	205,140	256,471	205,000	257,471	1,000	0.4%
<b>Operating Total</b>	<b>\$1,466,761</b>	<b>\$1,428,759</b>	<b>\$1,556,111</b>	<b>\$1,497,026</b>	<b>\$1,670,855</b>	<b>\$114,744</b>	<b>7.4%</b>
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	26.50	26.50	26.50	26.50	26.50	0.00	0.0%



# Police

## Division Mission

To provide exceptional police service for a better Hamilton. Our mission is embodied in our commitment to public safety through community engagement designed to support the vision of Hamilton as a purposeful destination to work, live and play.

## Division Description

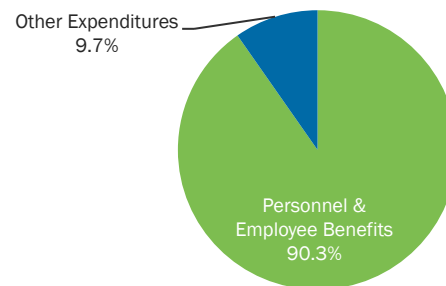
The Hamilton Police Division represents the largest municipality in Butler County, Ohio. The division serves a population of over 62,000 residents and is committed to providing the community with “Exceptional Police Service for a Better Hamilton.” The City of Hamilton Police Division has been accredited by the Commission on Accreditation for Law Enforcement Agencies (CALEA) since 1990, when the department became the 139th internationally accredited law enforcement agency. CALEA accreditation affirms the professional status of Law Enforcement agencies worldwide.

The Hamilton Police Division consists of 105 full-time sworn men and women, 9 civilian personnel, and 12 Corrections Officers. The Hamilton Police Division is divided into two bureaus with different and distinct responsibilities:

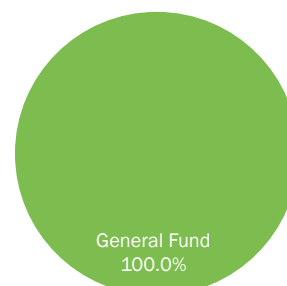
- **Operations Bureau** – The Operations Bureau includes the day-to-day operations of the Patrol Division, Traffic Division, and the Detective Division. In addition, the Operations Bureau Captain oversees the coordination of the internal affairs function and the deployment of the Special Weapons and Tactics Team.
- **Administrative Bureau** – The Administrative Bureau includes the Services Division, Central Records, Communications, Court Services, Property, and Training sections. Furthermore, the Administrative Captain ensures that all division property is properly maintained and accounted for, maintains and updates division policies, and serves as the accreditation manager. The Administrative Captain also serves as the liaison to the Butler County Sheriff’s Office, who provides dispatching services and the Butler Regional Interoperable Communications System (BRICS).



2016 Adopted Operating Budget



2016 Estimated Funding Sources



## Accomplishments in 2015

- Established objectives, goals, strategies and measures in support of the City's strategic plan
- Continued the expansion of community engagement efforts
- Increased street officer strength through the civilianization of property room and public affairs positions currently held by sworn officers and attrition of previously agreed upon promotable positions
- Expanded our neighborhood policing unit to help address more quality of life issues
- Attained reaccreditation for the seventh consecutive time since 1990 demonstrating our commitment to excellence in law enforcement

## Goals for 2016

- Establish a permanent, full-time downtown walking beat position in support of our continual expansion of community engagement efforts and downtown revitalization
- Enhance the hiring process through charter and rule changes that reflect the opportunities and challenges of recruitment and selection of police officers in the 21st century
- Build upon our existing social media successes by increasing our engagement base by 25% or more
- Test, evaluate, and determine plan of action for the adoption and implementation of a body worn camera program
- Continue the advancement of our training, professional development and community education programs

POLICE	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
<b>All Funds Operating Budget</b>							
Personnel & Employee Benefits	12,848,004	11,849,233	12,701,388	12,475,520	11,891,385	(810,003)	-6.4%
Other Expenditures	1,285,130	1,146,735	1,261,602	1,289,921	1,279,987	18,385	1.5%
<b>Operating Total</b>	<b>\$14,133,134</b>	<b>\$12,995,968</b>	<b>\$13,962,990</b>	<b>\$13,765,441</b>	<b>\$13,171,372</b>	<b>(\$791,618)</b>	<b>-5.7%</b>
Capital Improvements	-	1,274	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	136.50	121.50	123.33	123.33	123.33	0.00	0.0%

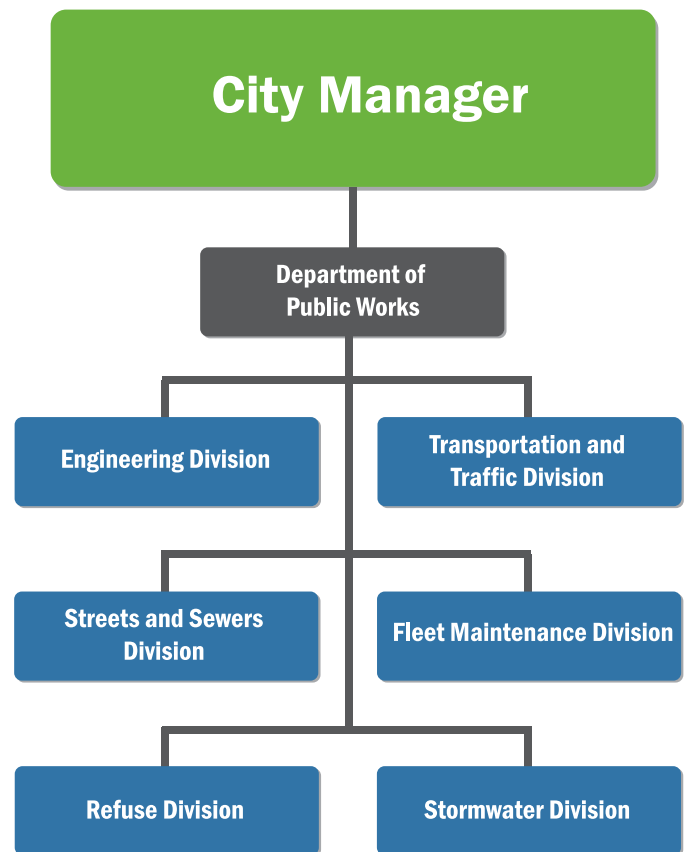
# Public Works

## Department Mission

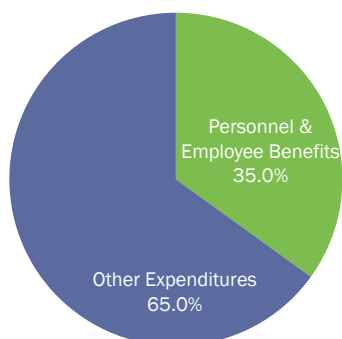
The Department of Public Works provides essential services to city infrastructure in the areas of civil engineering, public parking, transportation and traffic, streets and sewers, refuse and recycling for the citizens; and supports city departments by maintaining their fleet of vehicles and equipment.

## Departmental Description

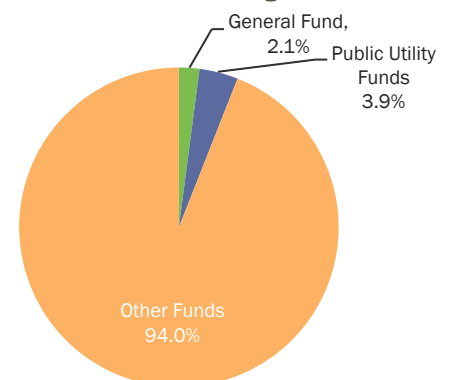
The Department of Public Works is responsible for municipal engineering, traffic and transportation engineering, and maintenance and cleaning of the street system. The department also administers and maintains the storm water utility system, manages the operation and enforcement of parking including the McDulin Parking Garage, provides vehicle fleet maintenance, and administers refuse and recycling collection and disposal contract services. The department consists of six divisions, as described on the following page.



2016 Adopted Operating Budget



2016 Estimated Funding Sources



## Divisions

- **Engineering Division** – The Engineering Division provides engineering design and construction administration for infrastructure projects such as streets, alleys, bridges, and storm sewer and drainage improvements. The division manages the City's annual street resurfacing program, provides plan review of all new subdivisions, issues permits for all activities within the right-of-way and inspects the associated facilities within the right-of-way, and provides general civil engineering support to other city departments.
- **Transportation and Traffic Division** – The Transportation and Traffic Division is responsible for engineering studies and subsequent design of traffic related improvements including traffic signals, traffic signs, and street closures. The division is also responsible for managing the City's parking meter system and McDulin Parking Garage; enforcing parking laws and issuing tickets for non-compliance; installing, maintaining, and removing traffic signs and pavement markings; and installing and maintaining traffic signals, airport beacons, and other miscellaneous electrical work throughout the City.
- **Streets and Sewers Division** – The Streets and Sewers Division is responsible for a broad range of maintenance and construction work in the City. This includes tasks such as street maintenance, street cleaning, leaf pickup, right-of-way mowing and beautification, snow and ice control for 250 miles of streets and maintenance of 91 miles of alleys.
- **Fleet Maintenance Division** – The Fleet Maintenance Division is responsible for the maintenance and repair of the City's fleet of automobiles, trucks, backhoes, mowers and various other types of equipment. The division is also responsible for insurance claims management, title and license procurement, billing for services rendered, maintaining and operating the City's on-site fueling station, purchasing new equipment, and responding to emergency service calls related to the City's fleet.
- **Refuse Division** – The Refuse Division administers the contract of a private company for collection and disposal of refuse and recycling for approximately 21,500 residential customers, 112 commercial customers, and all street and park trash containers. In addition, the private company leases a City-owned Transfer Station for disposal of large volumes of trash and debris.

- **Stormwater Division** – The Stormwater Division is responsible for maintenance and repair of the storm collection system including catch basins, manholes, and piping; oversight of private and public construction activities to prevent soil erosion; regulation of stormwater quantity and quality in accordance with US EPA and Ohio EPA standards; and management of stormwater utility.

## Accomplishments in 2015

- Planning, design, and construction oversight of many streets, bridge, storm sewer and streetscape improvement projects
- Engineered major project designs including South Hamilton Railroad Grade Separation, South D Street Bridge Rehabilitation, Cleveland Avenue Bridge Replacement, High/MLK Intersection, Main/Millville/Eaton Intersection, and Bilstein Boulevard Bridge Deck Replacement
- Constructed major projects including East High Street Gateway Streetscape, Concrete Repair and Resurfacing Program, Safe Routes to School Street Markings and Signage, Millville/Wasserman/Smalley intersection improvements, and the Great Miami River Recreational Trail - Phase 2
- Public Works crews plowed and distributed 3,100 tons of salt during the winter of 2014/2015
- Managed large number of 311 Online Citizen Requests for information and assistance in a timely and courteous manner

## Goals for 2016

- Continue planning, design, and construction oversight of infrastructure projects to improve streets, traffic facilities, bridges, storm drainage, and recreation
- Enhance customer service for all fleet maintenance needs within city departments and expand the use of alternative fuels for city vehicles
- Continue responding quickly to external and internal customer requests for assistance and information
- Develop methods to improve appearance of primary transportation corridors
- Utilize public dollars prudently and wisely in replacing and restoring aging infrastructure

PUBLIC WORKS	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
Public Works Operating Budget							
Personnel & Employee Benefits	1,018,376	1,062,258	1,128,430	1,114,491	1,099,043	(29,387)	-2.6%
Other Expenditures	152,894	147,184	228,780	203,456	228,780	0	0.0%
Operating Total	\$1,171,270	\$1,209,442	\$1,357,210	\$1,317,947	\$1,327,823	(\$29,387)	-2.2%
Capital Improvements	-	-	-	-	-	-	N/A
Parks Operating Budget*							
Personnel & Employee Benefits	483,072	555,643	-	14,500	-	-	N/A
Other Expenditures	608,731	685,267	97,600	212,065	-	(97,600)	-100.0%
Operating Total	\$1,091,803	\$1,240,910	\$97,600	\$226,565	-	(\$97,600)	-100.0%
Capital Improvements	-	-	-	-	-	-	N/A
Stormwater Management Operating Budget							
Personnel & Employee Benefits	863,492	962,480	997,321	997,628	909,992	(87,329)	-8.8%
Other Expenditures	370,412	391,542	505,910	509,354	558,380	52,470	10.4%
Operating Total	\$1,233,905	\$1,354,022	\$1,503,231	\$1,506,982	\$1,468,372	(\$34,859)	-2.3%
Capital Improvements	906,340	608,322	940,500	1,266,522	1,131,500	191,000	20.3%
Refuse Operating Budget							
Personnel & Employee Benefits	57,231	159,525	308,388	588,388	705,170	396,782	128.7%
Other Expenditures	3,183,795	3,265,985	3,875,560	3,886,680	3,747,430	(128,130)	-3.3%
Operating Total	\$3,241,025	\$3,425,510	\$4,183,948	\$4,475,068	\$4,452,600	\$268,652	6.4%
Capital Improvements	-	95,810	-	-	-	-	N/A
Street Maintenance Operating Budget							
Personnel & Employee Benefits	1,644,668	1,557,814	1,598,053	1,348,667	1,232,811	(365,242)	-22.9%
Other Expenditures	1,568,997	3,275,188	1,174,124	1,663,920	2,295,050	1,120,926	95.5%
Operating Total	\$3,213,665	\$4,833,001	\$2,772,177	\$3,012,587	\$3,527,861	\$755,684	27.3%
Capital Improvements	78,228	84,498	-	25,151	-	-	N/A
Special Assessments Operating Budget							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenditures	-	-	492,812	492,812	274,814	(217,998)	-44.2%
Operating Total	-	-	\$492,812	\$492,812	\$274,814	(217,998)	-44.2%
Capital Improvements	278,822	173,060	450,000	641,460	400,000	(50,000)	-11.1%



PUBLIC WORKS CONT.	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
Issue II Project Operating Budget							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenditures	-	-	-	-	-	-	N/A
Operating Total	-	-	-	-	-	-	N/A
Capital Improvements	819,014	729,229	1,883,863	650,000	1,000,000	(883,863)	-46.9%
Infrastructure Renewal Program Operating Budget							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenditures	425,693	385,725	559,275	381,150	384,400	(174,875)	-31.3%
Operating Total	\$425,693	\$385,725	\$559,275	\$381,150	\$384,400	(\$174,875)	-31.3%
Capital Improvements	2,642,924	3,718,316	4,929,588	8,180,000	6,003,678	1,074,090	21.8%
Parking Operating Budget**							
Personnel & Employee Benefits	159,394	112,298	119,591	135,591	134,978	15,387	12.9%
Other Expenditures	146,772	137,590	180,159	177,518	174,121	(6,038)	-3.4%
Operating Total	\$306,167	\$249,888	\$299,750	\$313,109	\$309,099	\$9,349	3.1%
Capital Improvements	-	-	-	156,400	1,512,000	1,512,000	N/A
Debt Service	54,494	53,819	53,069	53,069	52,244	(825)	-1.6%
Fleet Maintenance Operating Budget							
Personnel & Employee Benefits	800,049	828,467	1,018,674	925,000	907,380	(111,294)	-10.9%
Other Expenditures	1,775,320	1,544,200	1,948,087	1,849,632	1,620,487	(327,600)	-16.8%
Operating Total	\$2,575,368	\$2,372,667	\$2,966,761	\$2,774,632	\$2,527,867	(\$438,894)	-14.8%
Capital Improvements	-	-	45,000	30,000	200,000	155,000	344.4%
All Funds Operating Budget							
Personnel & Employee Benefits	5,026,281	5,238,484	5,170,457	5,124,265	4,989,374	(181,083)	-3.5%
Other Expenditures	8,232,614	9,832,681	9,062,307	9,376,587	9,283,462	221,155	2.4%
Operating Total	\$13,258,895	\$15,071,165	\$14,232,764	\$14,500,852	\$14,272,836	\$40,072	0.3%
Capital Improvements	4,725,327	5,409,236	8,248,951	10,949,533	10,247,178	1,998,227	24.2%
Debt Service	54,494	53,819	53,069	53,069	52,244	(825)	-1.6%
Budgeted FTE Positions	68.25	67.00	61.50	61.50	60.25	-1.25	-2.0%

\* The Parks Conservancy was created in 2015 so again there will be no Park's Division budget in the 2016 Adopted Budget under the Department of Public Works.

\*\* The Parking Capital Improvement fund (551) is being included here since there is budget in 2016 for improvements to the McDulin parking garage (1.5million).

\*\*\* FTE's and expenses have been adjusted for all years shown to exclude the Golf Division from the Department of Public Works for comparison purposes. The historical FTE's and expenditures for the Golf Division can be seen under the Department of Resident Services.

# Resident Services

## Department Mission

Provide services and information to enhance the quality of life of Hamilton residents.

## Departmental Description

The Department of Resident Services oversees a myriad of city services which affect the quality of life within Hamilton. These services range from management of our municipally owned golf courses, assisting in the facilitation of special events, the City's volunteer program, public outreach and communication, and implementing an overarching customer service initiative in an effort to make city services more accessible to the public. The department has a number of areas of focus elaborated on below:

**Communication** – Resident Services is responsible for the City's social media and community outreach as well as assisting in designing a number of public documents including the Budget Book and Popular Annual Financial Report (PAFR).

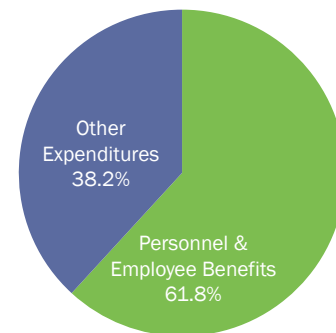
**Volunteering** – Resident Services is responsible for recruiting volunteers to assist with special events, park maintenance, city-wide cleanups, HamiltonCares program and administrative assistance in various departments throughout City Hall.

**Golf** – The Golf Division oversees all operational and maintenance aspects of the municipally owned Potter's Park Golf Course and Twin Run Golf Course in order to maintain the best experience possible for the benefit of frequent and casual golfing customers. City employees staff the Pro Shop, Concession, Cart Rental and Course Maintenance operations. Both golf courses are among the best in the nation for golf quality and value. Twin Run Golf Course is an 18-hole, par 72, 6,165 yard course with a 120 slope rating. Potter's Park Golf Course is an 18-hole, par 69, 5,118 yard golf course with a 111 slope rating.

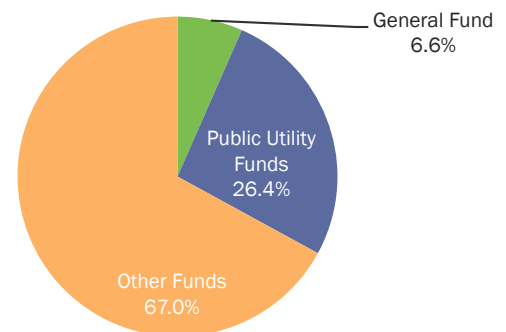
**CustomerFirst** – Resident Services is responsible for executing the City's CustomerFirst Initiative, which was created to make city services more accessible and convenient for the City's residents. The CustomerFirst Division consists of employees who will staff the CustomerFirst Desk once it is constructed and a "Quick Strike Team" who will be responsible for addressing various tasks as assigned in an effort to maintain a positive image and aesthetic throughout the City of Hamilton.



2016 Adopted Operating Budget



2016 Estimated Funding Sources



## Accomplishments in 2015

- Increased Facebook social media reach by more than 1,400 “likes” & Twitter by more than 800 “followers”
- Assisted in design and roll out of new City website and 311 system
- Recruited 9 new golf outings and created a new Tuesday night golf league at Potter’s Park
- Golf courses on track to remain profitable in 2015 for second consecutive year
- Recruited 550 volunteers who volunteered a total of 15,332 hours
- Hosted 13 concerts at RiversEdge as part of RiversEdge Concert Series
- Quick Strike Team abated issues at 483 properties across the City, including collection and proper disposal of 1,465 tires, 86 mattresses, 139 truckloads of miscellaneous debris, trimmed 65 trees/limbs, cut overgrown grass at 22 properties, and removed graffiti from 5 locations

## Goals for 2016

- Expand number of employees and services offered by Quick Strike Team
- Acquire and implement technological infrastructure for CustomerFirst Initiative
- Recruit three new golf outings to Hamilton’s golf courses
- Maintain profitability of Twin Run & Potter’s Park golf courses
- Implement new special events policy and work with Hamilton Parks Conservancy to foster special events in the City
- Continue RiversEdge Concert Series and Big River Get Down, while adding an additional free, all-day music festival

RESIDENT SERVICES	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
Resident Services Operating Budget							
Personnel & Employee Benefits	-	124,840	345,560	345,560	554,835	209,275	60.6%
Other Expenditures	-	10,760	57,250	67,250	106,250	49,000	85.6%
Operating Total	-	\$135,600	\$402,810	\$412,810	\$661,085	\$258,275	64.1%
Capital Improvements	-	-	-	-	12,000	12,000	N/A
RiversEdge Operating Budget*							
Personnel & Employee Benefits	-	53,035	-	-	-	-	N/A
Other Expenditures	-	88,173	-	-	-	-	N/A
Operating Total	-	\$141,208	-	-	-	-	N/A
Capital Improvements	-	-	-	-	-	-	N/A
Golf Operating Budget							
Personnel & Employee Benefits	549,147	452,319	614,170	475,000	640,345	26,175	4.3%
Other Expenditures	598,117	624,824	625,000	619,500	631,800	6,800	1.1%
Operating Total	\$1,147,265	\$1,077,143	\$1,239,170	\$1,094,500	\$1,272,145	\$32,975	2.7%
Capital Improvements	467,236	8,461	-	-	-	-	N/A
Debt Service	21,782	218,682	118,456	118,456	96,958	(21,498)	-18.1%
All Funds Operating Budget							
Personnel & Employee Benefits	549,147	630,193	959,730	820,560	1,195,180	235,450	24.5%
Other Expenditures	598,117	723,757	682,250	686,750	738,050	55,800	8.2%
Operating Total	\$1,147,265	\$1,353,950	\$1,641,980	\$1,507,310	\$1,933,230	\$291,250	17.7%
Capital Improvements	467,236	8,461	-	-	12,000	12,000	N/A
Debt Service	21,782	218,682	118,456	118,456	96,958	(21,498)	-18.1%
Budgeted FTE Positions	14.75	20.25	19.00	19.00	24.50	5.50	28.9%

\* The 2016 Adopted Budget for the RiversEdge Division is not being included under the Department of Resident Services due to the creation of the Park’s Conservancy in 2015.

# Strategy & Information

## Department Mission

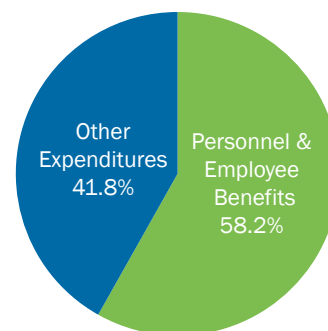
Make the decision making & performance of every city employee more effective by providing the information, hardware, and software needed to affect the strategic outcomes of the organization

## Departmental Description

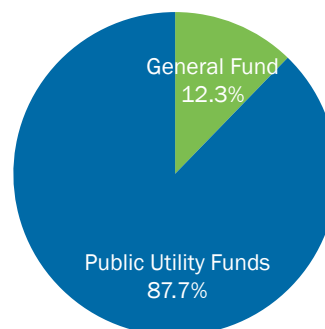
The Department of Strategy & Information is a new department comprised of three divisions: Information Technology, Geographic Information Systems, and Strategic Planning. Using a collaborative approach, the department is focused on serving internal users by providing the information, hardware, and software that is needed to drive strategic outcomes.



2016 Adopted Operating Budget



2016 Estimated Funding Sources



## Accomplishments in 2015

- Deployed more than 100 new and upgraded desktop computers to increase user efficiency
- Redesigned the City website for user friendliness and incorporated responsive design capabilities
- Configured and transitioned smoothly more than 100 City cell phones to a new service provider resulting in cost savings to the City
- Continued to test and develop a disaster recovery plan
- IT staff supported various departments in their technology initiatives to meet evolving user needs

## Goals for 2016

- Assemble data sets to lay the foundation for predictive analytics
- Coordinate the development of an updated strategic plan and corresponding departmental plans
- Develop an organization-wide network of IT liaisons who act as superusers to be a force multiplier for Help Desk Requests
- Move away from undesirable and dated software platforms
- Migrate all employee mailboxes to Google
- Develop a system to hold S&I accountable to our customers
- Initiate move to OnBase with an expanded deployment strategy
- Launch the Outage Management System

STRATEGY & INFORMATION	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
Strategy & Information Operating Budget							
Personnel & Employee Benefits	-	-	-	-	292,555	292,555	N/A
Other Expenditures	-	-	-	-	6,120	6,120	N/A
Operating Total	-	-	-	-	\$298,675	\$298,675	N/A
Capital Improvements	-	-	-	-	-	-	N/A
Information Technology Operating Budget							
Personnel & Employee Benefits	473,539	471,469	677,430	667,430	504,575	(172,855)	-25.5%
Other Expenditures	595,967	641,012	944,559	1,051,291	903,250	(41,309)	-4.4%
Operating Total	\$1,069,506	\$1,112,481	\$1,621,989	\$1,718,721	\$1,407,825	(\$214,164)	-13.2%
Capital Improvements	42,025	40,480	273,000	261,428	555,000	282,000	103.3%
GIS Operating Budget							
Personnel & Employee Benefits	-	-	-	-	499,410	499,410	N/A
Other Expenditures	-	-	-	-	23,160	23,160	N/A
Operating Total	-	-	-	-	\$522,570	\$522,570	N/A
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
All Funds Operating Budget							
Personnel & Employee Benefits	473,539	471,469	677,430	667,430	1,296,540	619,110	91.4%
Other Expenditures	595,967	641,012	944,559	1,051,291	932,530	(12,029)	-1.3%
Operating Total	\$1,069,506	\$1,112,481	\$1,621,989	\$1,718,721	\$2,229,070	\$607,081	37.4%
Capital Improvements	42,025	40,480	273,000	261,428	555,000	282,000	103.3%
Debt Service	-	-	-	-	-	-	N/A
Budgeted FTE Positions	8.00	6.50	6.50	6.50	14.00	7.50	115.4%

# Hamilton Highlight | EFFICIENCY\$MART®



**\$50** for recycling your old fridge or freezer



**Discounts** on CFL & LED lighting



**Rebates** on new home appliances & equipment

Learn more about Efficiency Smart at  
<http://www.energysmart.org/>



Lauren Gersbach, Hamilton resident & Sustainability Coordinator for Hamilton Utilities

**In Hamilton,** every customer is an owner in their utility company, investing in a bright future powered by passion, commitment, and vision.

These owners are the reason Hamilton Utilities are driven toward developing **cleaner energy solutions**, producing the **best tasting water**, and always ensuring **low rates** and **reliable service**

This is because we are not working for just any utility owners, we are working for the most valuable people in our lives:

- **Our families**
- **Our friends**
- **Our neighbors**
- **Our community**



**HamiltonUtilities**  
powered by you

[www.hamilton-oh.gov](http://www.hamilton-oh.gov) ▪ [econdev@hamilton-oh.gov](mailto:econdev@hamilton-oh.gov)



# 2016 Budget Public Utilities

A typical residential utility customer's total combined utility bill is projected to increase by only \$.83, or .4%, per month in 2016. The impact of the second year of the multi-year Electric and Water System's rate plans are offset by decreased natural gas supply cost pass-thru charges.

The Hamilton Public Utility System is comprised of the Underground Utilities and the Electric Departments. Some of the major themes that the Hamilton Utility Systems considered when developing their 2016 budgets, were the following:

- Gas System, Water System and Wastewater System revenues are projected to be relatively flat in 2016.
- The large increase in Electric Department revenue reflects the receipt of approximately \$139 million for the sale of 48.6% of the Greenup Hydroelectric Power Plant. The Electric System will receive these funds approximately 60 days after the Meldahl Hydroelectric Power Plant begins commercial operation.
- There is a significant need to reinvest in all of our utilities through planned and systematic capital improvement renewal and replacement programs.
- The Utility Systems are investing in the community and the City's neighborhoods, including approximately \$18.7 million in utility infrastructure within the City in 2016.
- All of the Utility Systems are actively working to support and encourage economic development in the City.
- The Utility Systems seeks to support and augment the City's overall Strategic Plan through all of its operations and capital improvements.
- The Strategic Plan related goal of all of the Utility Systems is to provide their citizens/owners with reliable utility service at affordable rates.

**City of Hamilton**  
BUTLER COUNTY OHIO



# Electric

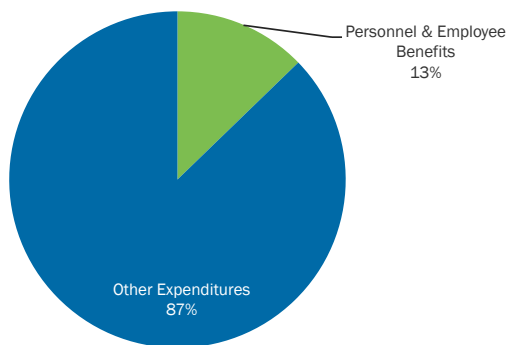
## Department Mission

The Department of Electric exists to enhance the life of our community by providing reliable, competitively-priced and environmentally responsible electric service to our customer-owners.

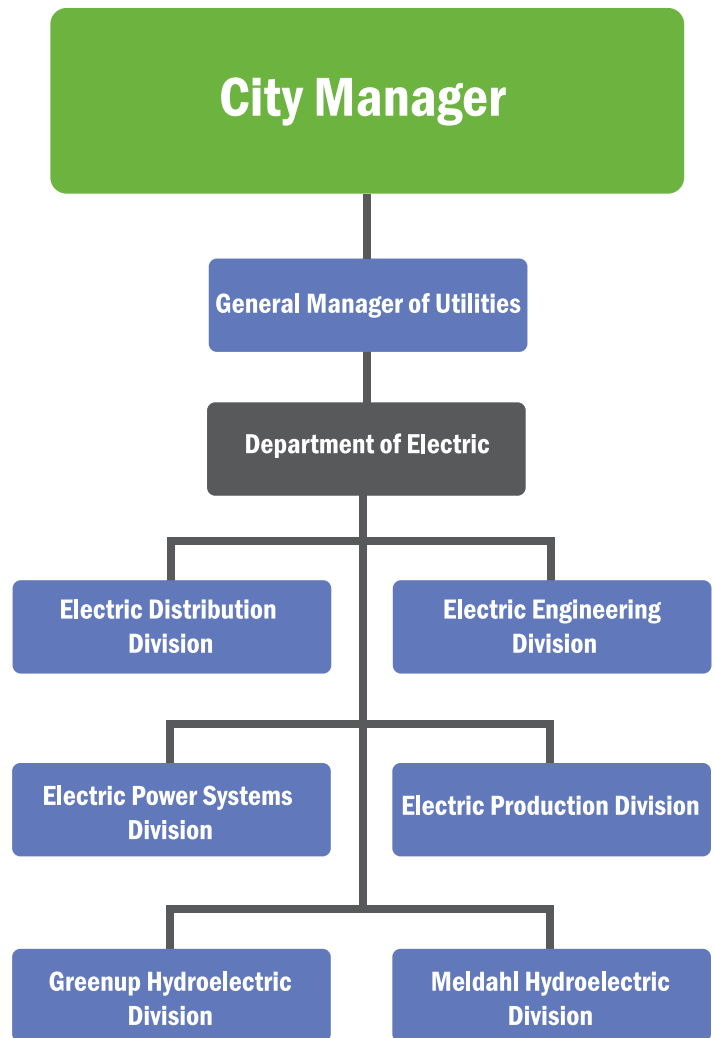
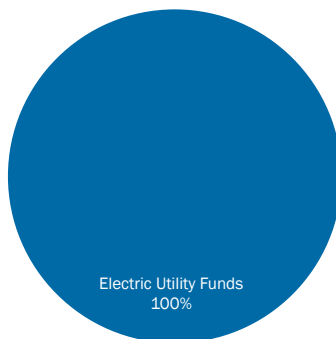
## Departmental Description

The Electric Department is a fully integrated municipal electric system providing generation, transmission and distribution services to Hamilton residential, commercial and industrial customers.

2016 Adopted Operating Budget



2016 Estimated Funding Sources



## Divisions

- **Electric Distribution Division** – The Electric Distribution Division is responsible for the operation and maintenance of the municipal electric transmission and distribution system. The system includes 31 miles of 69,000- and 138,000-volt transmission lines and more than 300 miles of 13,800-volt distribution circuits in and near Hamilton. Approximately 70% of distribution lines are overhead and approximately 30% are underground. Electric Distribution staff also maintains the Greenup Hydroelectric Plant's 14-mile transmission line. Electric Distribution staff provides electric service for various community events, festivals, and other functions throughout the year. The division installs and removes holiday lights annually, manages tree clearance work around power lines, and addresses customer inquiries and concerns.
- **Electric Engineering Division** – The Electric Engineering Division is responsible for design and inspection of municipal electric transmission and distribution facilities. Staff designs system improvements and provides support to existing and prospective customers. The division also acts as the primary contact for other electric utilities and telecommunication providers operating within the City.
- **Electric Power Systems Division** – The Electric Power Systems Division is responsible for the operation and maintenance of the City's electric transmission and distribution systems, including 14 substations and the central business district underground network. The division maintains electric equipment at the Hamilton Power Plant, Hamilton Hydroelectric Plant and Greenup Hydroelectric Plant.
- **Electric Production Division** – The Electric Production Division generates electricity for delivery to Hamilton residents and businesses. The Hamilton Power Plant consists of four natural gas-fired steam units with a 95-megawatt (MW) capacity and a natural gas-fired combustion turbine rated at 12 MW. The Hamilton Hydroelectric Plant, with two 970-kilowatt (kW) generators, is located on the Ford Canal east of the Hamilton Power Plant.
- **Greenup Hydroelectric Plant** – The Greenup Hydroelectric Plant is a 70.2-MW hydroelectric facility located 15 miles upstream of Portsmouth on the Ohio River. The Greenup Hydroelectric Plant provides approximately 50% of the City's power supply requirements with carbon free, renewable energy. Hamilton will transfer a 48.6% ownership interest in the Greenup Hydroelectric Plant to AMP once the Meldahl Hydroelectric Plant begins commercial operation. Hamilton will continue to own 51.4% of Greenup and operate and maintain the Greenup Hydroelectric Plant.
- **Meldahl Hydroelectric Plant** – The Meldahl Hydroelectric Plant is a 105-MW facility under construction in Willow Grove, Kentucky. The City will operate and maintain the Meldahl Hydroelectric Plant under a joint ownership agreement with AMP. Upon commercial operation, Hamilton will receive 51.4% of the project output, with participating AMP members receiving the remaining 48.6%. The addition of Meldahl is projected to increase the City's renewable energy portfolio to approximately 70%.

# Electric Continued

## Accomplishments in 2015

- Completed construction and began final commissioning of the Meldahl Hydroelectric Plant
- Successfully completed two major maintenance outages at the Greenup Hydroelectric Plant
- Successful implementation of “Efficiency Smart” energy efficiency/conservation program
- Relocated overhead facilities underground and installed new street lighting for East High Gateway Project and on South Third Street from Court Street to Ludlow Street
- Began survey of transmission and distribution wooden poles to assess their condition and prioritize their replacements
- Relocated overhead distribution facilities underground and installed new street lighting on Bilstein Boulevard from Symmes Road south to the overpass
- Began 10-year program to replace mercury vapor and high pressure sodium streetlights with highly energy efficient LED streetlights
- Completed electric cost-of-service study and began four year implementation of new rate plan based upon the study
- Completed infrastructure improvements in Enterprise Park including installation of LED streetlights and underground burial of electric facilities

## Goals for 2016

- Complete commissioning phase and begin full scale commercial operation of Meldahl Hydroelectric Plant
- Complete transfer of 48.6% ownership share of Greenup to our AMP Partners
- Retire approximately \$104,000,000 of bonds and notes associated with remaining debt on Greenup and the East High Gateway Project
- Complete major capital projects at the Greenup Hydroelectric Plant including installation of a water tight hatch system and an upgraded dewatering system
- Complete year two of four year phase in of rate plan based upon the cost-of-service study
- Complete year two of 10-year program to replace mercury vapor and high pressure sodium streetlights with highly energy efficient LED streetlights

ELECTRIC	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
<b>All Funds Operating Budget</b>							
Personnel & Employee Benefits	9,859,939	10,233,775	11,574,000	10,066,455	10,094,150	(1,479,850)	-12.8%
Other Expenditures	33,988,237	42,703,931	59,547,000	39,031,754	69,048,196	9,501,196	16.0%
<b>Operating Total</b>	<b>\$43,848,176</b>	<b>\$52,937,706</b>	<b>\$71,121,000</b>	<b>\$49,098,209</b>	<b>\$79,142,346</b>	<b>\$8,021,346</b>	<b>11.3%</b>
Capital Improvements	6,584,236	4,798,309	8,510,000	13,596,719	8,618,357	108,357	1.3%
Debt Service	18,576,664	19,129,420	11,925,000	118,727,161	106,610,650	94,685,650	794.0%
Budgeted FTE Positions	116	117	116	116	96.5	(19.5)	-16.8%

# New Utility Departments

In 2016, our Public Utilities are undergoing a reorganization. Two new departments will be added to provide services to both Electric and Underground Utilities. These services are often complex and vary in need from any individual utility over time and as such personnel working in these departments are directly charged to and are included in the budgets of both Electric and Underground Utilities. Because these departments are absorbed into the utility budgets, employees budgeted in Project Implementation and Utility Engineering will be funded directly by the public utility funds in the 2016 budget.

## Project Implementation

### Departmental Description

The Department of Project Implementation establishes best practices and maintains standards related to project management, planning and execution. The department also serves as the City's central hub for project documentation, guidance and success metrics. The department provides a weekly progress report to executive management. In 2016 Project Implementation will move from being an all city department to a utilities specific department.

### Accomplishments in 2015

- The Long Term Capital Plan for the Greenup Rehabilitation Project was presented to both City and AMP Management for approval
- Meldahl Hydroelectric Plant commissioning work
- Scheduled the Interceptor Improvement Project for completion
- Water Reclamation Facility Phase II Improvements completed
- 15 trees planted on Arbor Day at 550 N. Third (Brownfield lot)

### Goals for 2016

- Complete the commissioning startup and operations of the Meldahl Hydroelectric Facility
- Executive overview and support of the Rehabilitation of the Greenup Hydroelectric Plant
- Provide support for the demolition of the North Third Street Power Plant
- Continue to provide guidance and oversee the tasks related to the City's Garage Committee

## Utility Engineering

### Departmental Description

The Department of Utility Engineering is new in 2016 and will bring the services, experience, and technical support of Electric Engineering and Underground Utilities Engineering under the same umbrella while expanding engineering services and support for water-wastewater-electric generating plants. This structure allows for our engineers to work in cross functional teams and facilitates more efficient support services to our electric, gas, water, wastewater, and fiber infrastructure.

### Goals for 2016

- Provide Engineering support and oversight for completion of the Water System Master Plan and System Modeling to identify and prioritize water production and distribution capital expenditure requirements for the next 30 years
- Provide the engineering, bid document preparation, and contractor oversight for lining of over 10 miles of sanitary sewer mains of various sizes
- In conjunction with Public Works planned road improvements on River Road, Pershing Boulevard, and the South Hamilton Crossing, provide utilities engineering oversight for replacement of approximately 2.5 miles of water main along with electrical, sanitary, and gas service replacements.
- Provide the engineering, bid document preparation, and contractor oversight for replacement of over 4,000 ft of 4", 6", and 8" natural gas mains.
- Provide engineering and technical support for Greenup Hydroelectric Plant capital improvements along with those of the water and wastewater plant
- Continue Electrical Engineering oversight of the City of Hamilton's utility pole condition assessment and replacement plan. Goal to replace approximately 600 poles in 2016.

# Underground Utilities

## Department Mission

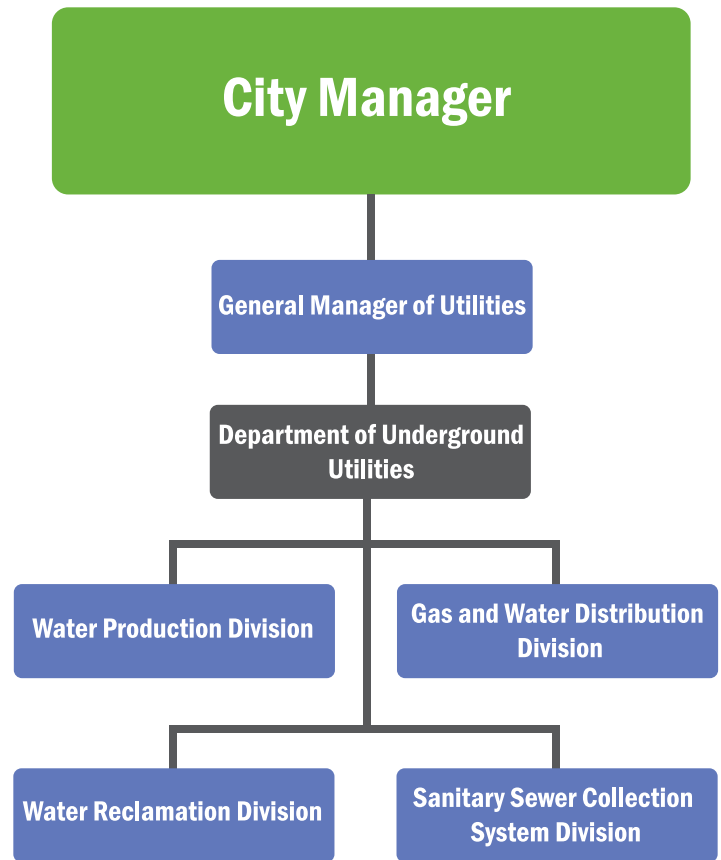
To deliver safe and reliable gas, water, and wastewater services at affordable rates with exceptional customer service to all city residential and commercial customers while maintaining the long-term financial strength of our utilities, promoting environmental stewardship, fostering economic development, and providing a safe and rewarding work environment.

## Departmental Description

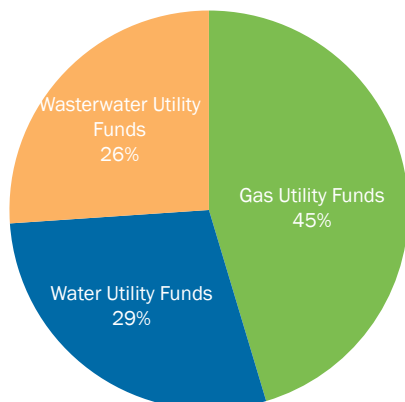
The Department of Underground Utilities is responsible for the management and operation of the City's water production, gas and water distribution systems, water reclamation, and sanitary sewer collection system. Departmental staff also assist other divisional departments as needed with the design, operation and maintenance needs of the plants, wells, pumping stations, meters, mains and other appurtenances needed to provide utility service to the citizens and businesses of Hamilton.

In addition, the department assists other city departments to achieve their goals of economic development, green energy development, corridor and gateway enhancements, and thoroughfare improvements by providing planning, preliminary engineering design and estimates, as well as final engineering design and estimates, design review, inspection services, and construction administration services.

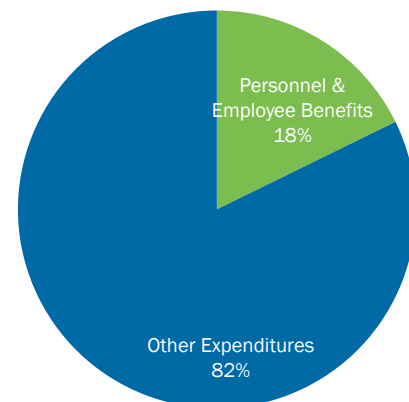
All departmental efforts are focused on providing and maintaining efficient, affordable services to residential and commercial clients in the City of Hamilton.



2016 Adopted Operating Budget



2016 Estimated Funding Sources





## Divisions

- **Water Production Division** – The Water Production Division seeks to provide a plentiful, aesthetically pleasing drinking water source for the City of Hamilton and our extended customers while maintaining compliance with all federal, state and local regulations. The division softens the water using calcium oxide then stabilizes with carbon dioxide, filters, disinfects, and fluoridates water from the Great Miami Buried Valley Aquifer for distribution to the utility's customers. The South Water Treatment Plant is a forty (40) million gallons per day (MGD) lime softening plant with 16 production wells located throughout City of Fairfield. The North Water Treatment Plant is a six (6) MGD lime softening plant with 5 production wells located on site. Each production well can produce anywhere from 3 to 4 MGD depending on the condition of the well.
- **Gas and Water Distribution Division** – The Gas and Water Distribution Division is responsible for maintaining efficient service to customers through 345 miles of water main, 23,000 water services, 24,471 water meters, 2,500 fire hydrants, 283 miles of gas main, 23,000 gas services, 23,597 gas meters, 65 regulators, 2 gate stations, and other related distribution equipment. Troubleshooters and Customer Service Representatives work seven days a week, 7:00 a.m. to 11:00 p.m. All other distribution employees work 7:00 a.m. to 3:00 p.m. weekdays but are available 24 hours a day year round for emergency repairs.
- **Water Reclamation Division** – The Water Reclamation Division operates the Water Reclamation Facility, one satellite wastewater plant, seven wastewater pump stations and one storm water pump station. The Water Reclamation Facility returns an average of 8.5 million gallons of clean water to the Great Miami River each day. Up to 48 million gallons a day can enter the plant during a severe storm event. Improvements are being made to the facility and the City's large interceptor sewer to enable treatment of the entire quantity. About six dry tons of solids are removed from the wastewater stream daily and reused to benefit the environment.
- **Sanitary Sewer Collection System Division** – In cooperation with Street and Sewer personnel within the Department of Public Works, the Sanitary Sewer Collection System is responsible for the operation and maintenance of 253 miles of sanitary sewer mains in the sanitary sewer collection system. Engineering personnel plan, coordinate, supervise and participate in the engineering tasks involved with sustaining the sanitary sewer system through asset management, mapping, capacity evaluation, point repairs and preventative maintenance.

# Underground Utilities Continued

## Accomplishments in 2015

- Won “World’s Best Tasting Tap Water” award at the Berkeley Springs International Water Tasting Competition, this was the second time Hamilton won this award
- Sanitary Sewer Interceptor Project and Phase Two Improvement Project at Water Reclamation Facility both reached Substantial Completion
- Installed over 1,000 feet of water main as part of Third Street Plaza Project
- Installed over 6,000 feet of natural gas main including the replacement of main on Brookwood Avenue from Main Street to Northwest Washington Boulevard and on Northwest Washington Boulevard from North Brookwood Avenue to Eaton Avenue
- Completed an Operations, Maintenance and Capital Cost Optimization Plan for the South Water Treatment Plant
- Completed water cost-of-service study and began implementation of a five year rate plan based upon the cost-of-service study
- Issued \$11,700,000 of Water System Revenue Bonds to refund 2002 bonds and to finance water main replacement for the East High Gateway Project and the Third Street Plaza Project

## Goals for 2016

- Complete Water System Master Plan to identify and prioritize water production and distribution capital expenditure requirements for the next 30 years
- Line 10.66 miles of sanitary sewer mains of various sizes
- Replace approximately 2.5 miles of water main including main on River Road from the Fairfield border to Joe Nuxhall Avenue and on Pershing Boulevard from Martin Luther King Boulevard to the Columbia Bridge
- Install 4,200 feet of natural gas main including main on Eaton Avenue from Northwest Washington Boulevard to the railroad and on Hanover Street from East Avenue to Route Four
- Rehabilitate two carbon dioxide basins at the South Water Treatment Plant
- Implement the results of the Operation, Maintenance and Capital Cost Optimization Plan at the South Water Treatment Plant
- Complete year two of five year phase in of water rate plan
- Continue to aggressively market the Compressed Natural Gas Station to local and nationwide truck fleet operators

UNDERGROUND UTILITIES*	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
<b>All Funds Operating Budget</b>							
Personnel & Employee Benefits	7,563,506	7,379,332	6,709,600	6,687,960	7,240,450	530,850	7.9%
Other Expenditures	31,636,136	36,911,173	37,610,400	31,790,162	33,563,350	(4,047,050)	-10.8%
<b>Operating Total</b>	<b>\$39,199,642</b>	<b>\$44,290,505</b>	<b>\$44,320,000</b>	<b>\$38,478,122</b>	<b>\$40,803,800</b>	<b>(\$3,516,200)</b>	<b>-7.9%</b>
Capital Improvements	11,781,899	11,830,034	29,528,000	32,268,538	10,075,500	(19,452,500)	-65.9%
Debt Service	15,212,666	15,234,681	22,014,270	21,411,567	7,375,600	(14,638,670)	-66.5%
Budgeted FTE Positions	98	93	84	84	83.25	(.75)	-0.8%

\*This chart summarizes the collective revenues and expenditures for gas, water, and wastewater. Detailed information on each fund can be found in the [enterprise funds section](#).

2016 Budget

# Financial Summaries

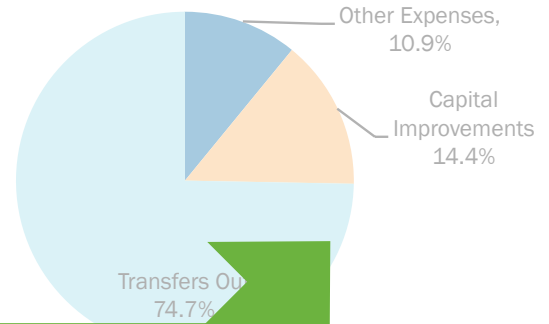
**City of Hamilton**  
BUTLER COUNTY OHIO



# How to Use This Section

The Hamilton Capital Improvement Debt Service Fund is used to support capital acquisitions for Police, Fire, Public Works, Parks and Recreation, and Health and is supported by 10% of the City's income tax collections. In addition, this fund can also be used to retire outstanding debt on General Obligation Bonds or Notes issued for capital acquisitions.

2016 Proposed Expenditures



## Budgetary Highlights

The large decrease in revenue between the 2015 Adopted budget and the 2016 Adopted budget is due to the City's decision to draw down the 2015 Adopted budget for the 2016 Adopted budget. The City's decision to draw down the 2015 Adopted budget for the 2016 Adopted budget is due to the City's decision to draw down the 2015 Adopted budget for the 2016 Adopted budget.

Each fund will begin with a description of the fund and the budgetary highlights. The Budgetary Highlights section explains the increases or decreases in the fund, as well as why these changes occur.

This pie chart illustrates the 2016 Recommended Expenditures. These expenditures are broken down by personnel & employee benefits, other expenses, capital improvements, debt service, and transfers out.

- \$120,000 - Four to five new police cruisers
- \$180,000 - Four to five new police cruisers
- \$60,000 - Command Tow vehicle for the Fire Department
- \$100,000 - Fire station maintenance
- \$20,000 - AED's for the Fire Department.

	2013	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
Revenues/Resources							
Taxes		2,317,814	2,240,000	2,400,000	2,468,500	228,500	10.2%
Licenses & Permits		-	-	-	-	-	N/A
Fines and Fees		-	-	-	-	-	N/A
Recreation Fees		-	-	-	-	-	N/A
Intergovernmental		24,000	25,250	51,735	-	(25,250)	-100.0%
Charges for Services		-	-	-	-	-	N/A
Miscellaneous		13,803	30,000	49,865	30,000	-	0.0%
Other Financial Resources		3,075,000	3,950,250	4,650,250	-	(3,950,250)	-100.0%
Transfers In		618,500	400,000	671,451	250,000	(150,000)	-37.5%
<b>Total Revenue/Resources</b>	<b>\$4,695,783</b>	<b>\$6,049,853</b>	<b>\$6,645,500</b>	<b>\$7,823,301</b>	<b>\$2,748,500</b>	<b>(\$3,897,000)</b>	<b>-58.6%</b>
Expenditures/Uses							
Personnel & Employee Benefits		-	-	-	-	-	N/A
Other Expenses		67,905	63,668	1,725,000	1,370,000	(1,330,000)	-77.1%
Capital Improvements		549,386	1,196,552	400,000	1,542,582	120,000	30.0%
Debt Service		-	400,000	32,500	-	(400,000)	-100.0%
Transfers Out		3,965,106	4,433,441	5,419,480	2,701,255	(1,718,225)	-38.9%
<b>Total Expenditures/Uses</b>	<b>\$4,582,396</b>	<b>\$5,693,661</b>	<b>\$6,944,480</b>	<b>\$8,364,562</b>	<b>\$3,616,255</b>	<b>(\$3,328,225)</b>	<b>-47.9%</b>
Net Revenue/(Expenditures)	113,387	356,193	(298,980)	(541,261)	(867,755)	(568,775)	190.2%
Change in Non-Cash Items							N/A
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$113,387</b>	<b>\$356,193</b>	<b>(\$298,980)</b>	<b>(\$541,261)</b>	<b>(\$867,755)</b>	<b>(\$568,775)</b>	<b>190.2%</b>
Beginning Cash Balance January 1	1,932,450					(541,261)	-22.5%
Ending Cash Balance December 31	2,045,450					1,110,036	-52.8%
Outstanding Encumbrances	159,228					-	0.0%
<b>Unencumbered Cash Fund Balance December 31</b>	<b>\$1,886,222</b>					<b>1,110,036</b>	<b>-59.3%</b>
<b>Unencumbered Cash as % of Expenditures/Uses</b>	<b>41.2%</b>						

This table details all of the revenues and expenditures for each fund, as well as the beginning and ending cash balances, and outstanding encumbrances. Some funds include an additional table that displays the individual fund summary for the consolidated fund.

The Change in Non-Cash Items line in each budgetary chart reconciles the differences between the amount of funds anticipated to be available and the amount of money actually available to the fund.

2016 Budget

# General Fund

**City of Hamilton**  
BUTLER COUNTY OHIO



# General Fund

The General Fund is the general operating fund of the City. It provides for a broad spectrum of services such as public safety, municipal courts, Land Bank, public works, emergency medical services, and administrative services. The majority of fund resources are provided by taxes.

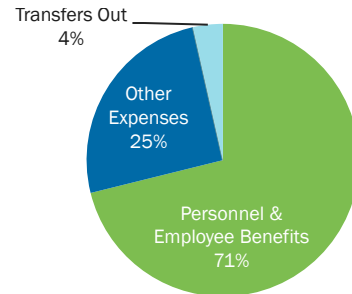
## Budgetary Highlights

The General Fund revenues are budgeted at almost \$42.87 million for 2016, which is an approximate 5.7% increase from the 2015 Adopted Budget. The majority of this increase can be attributed to an 8.4% budgeted increase over the 2015 Adopted Budget, for income taxes. The 2016 budgeted General Fund expenditures equal budgeted revenues; and for the first time since 2010, a structurally balanced General Fund budget is being presented to City Council.

In 2015, the City experienced a 27th pay date on December 31st. This phenomenon occurs once every 11 years and cost the General Fund approximately \$1.1 million in personnel costs. Factoring out the 2015 27th pay, 2016 budgeted General Fund personnel and benefit cost remain about the same. In 2015, the City budgeted \$31.9 million for personnel and benefit costs; and in 2016, the City has budgeted \$30.8 million. A watchful eye by the City administration has kept these costs in check and will continue to do so in future years.

Keeping personnel and benefit cost in checks will allow the City to make a significant investment in community development in future years. Beginning in 2016, non-personnel and benefit costs will increase by just over 17.58%. The major items in this classification are:

## 2016 Adopted Expenditures



- \$350,000 budgeted in 2016 for demolition of blighted properties.
- \$120,000 for Resident Services – part of this will be utilized for an increase of approximately ten part time people to facilitate in citywide cleanup efforts.
- \$100,000 for the Main Street/High Street corridor to assist with upper floor residential apartment rehabilitation.

The City has also budgeted just over \$316,000 to be transferred to the Budget Stabilization Fund. This transfer will bring the fund balance in the Budget Stabilization fund to over \$491,000, which can be used only at City Council's discretion.

As always, a careful eye will have to be maintained on public funds to make sure healthy General Fund reserves remains intact. Approximately 72% of General Fund expenditures are personnel and benefit costs and the City's administration will have to work hard to keep these costs at a level to maintain a competitive and talented work force and still invest in community and economic development. Current five year projections have General Fund reserves maintained well within the 10% - 16% of General Fund expenditures, as set forth in the Budget and Financial Management Policies - City Council Resolution 2012-6-25.

Fund 100	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
Revenues/Resources							
Taxes	22,686,916	23,008,313	22,813,000	24,252,657	24,419,875	1,606,875	7.0%
Licenses & Permits	1,222,232	1,333,219	1,178,445	1,241,968	1,183,650	5,205	0.4%
Fines and Forfeits	704,276	729,686	721,800	746,800	746,420	24,620	3.4%
Recreation Fees	114,938	188,976	-	78,394	90,000	90,000	N/A
Intergovernmental Revenue	2,336,019	1,852,607	1,560,465	1,655,828	1,678,965	118,500	7.6%
Charges for Services	12,413,173	12,650,527	13,875,278	13,989,323	14,488,180	612,902	4.4%
Miscellaneous Revenue	258,182	190,644	183,205	208,552	262,480	79,275	43.3%
Other Financing Sources	143,540	144,908	1,000	21,000	-	(1,000)	-100.0%
Transfers In	2,546,293	915,025	225,000	1,389,450	-	(225,000)	-100.0%
Total Revenue/Resources	\$42,425,569	\$41,013,906	\$40,558,193	\$43,583,972	\$42,869,570	\$2,311,377	5.7%
Expenditures/Uses							
Personnel & Employee Benefits	31,542,561	30,746,858	31,913,321	31,143,069	30,793,496	(1,119,825)	-3.5%
Other Expenses	9,358,895	8,285,976	9,380,776	11,181,457	10,565,051	1,184,275	12.6%
Capital Improvements	132	15,847	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	916,533	2,697,908	890,000	4,002,955	1,511,023	621,023	69.8%
Total Expenditures/Uses	\$41,818,120	\$41,746,589	\$42,184,097	\$46,327,480	\$42,869,570	\$685,473	1.6%
Net Revenue/(Expenditures)	607,449	(732,682)	(1,625,904)	(2,743,508)	-	1,625,904	-100.0%
Change in Non-Cash Items	(6,586)	(16,193)	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	\$600,863	(\$748,876)	(\$1,625,904)	(\$2,743,508)	-	\$1,625,904	-100.0%
Beginning Cash Balance January 1	9,199,125	9,799,989	9,051,113	9,051,113	6,307,605	(2,743,508)	-30.3%
Ending Cash Balance December 31	9,799,989	9,051,113	7,425,209	6,307,605	6,307,605	(1,117,604)	-15.1%
Outstanding Encumbrances	593,360	710,933	650,000	650,000	650,000	-	0.0%
Unencumbered Cash Fund Balance December 31	\$9,206,629	\$8,340,180	\$6,775,209	\$5,657,605	\$5,657,605	(\$1,117,604)	-16.5%
Unencumbered Cash as % of Expenditures/Uses	22.0%	20.0%	16.1%	12.2%	13.2%		



2016 Budget

# Special Revenue Funds

**City of Hamilton**  
BUTLER COUNTY OHIO



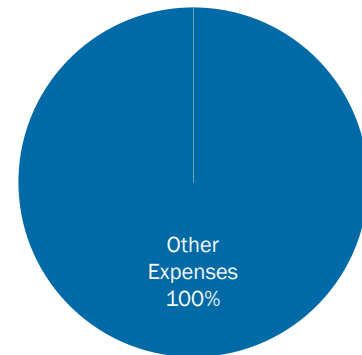
# Charter Fire Force

The Charter Fire Force Fund is used to support additional fire protection within the City of Hamilton and is funded by a one-mill property tax levy.

## Budgetary Highlights

At the end of 2014, the Butler County, Ohio Auditor performed a countywide property reappraisal. This reappraisal indicated that real estate values in Hamilton have dropped approximately 6.9%. The 2016 Adopted Budget presented to City Council trends more closely to the 2015 projected numbers, which more accurately reflect the reappraisal. The monies in this fund are reimbursed back into the General Fund as a revenue source. In 2015, the accumulated excess fund balance was reimbursed back into the General Fund to offset the costs of the 27th pay in the general fund and the projected ending fund balance will be less than \$100. Consequently, budgeted expenditures equal budgeted revenues for 2016 and a positive fund balance will be maintained.

2016 Adopted Expenditures



<b>Fund 252</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Projected</b>	<b>2016 Adopted</b>	<b>Change from 2015 Adopted</b>	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	813,593	803,239	810,000	758,962	745,000	(65,000)	-8.0%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
<b>Total Revenue/Resources</b>	<b>\$813,593</b>	<b>\$803,239</b>	<b>\$810,000</b>	<b>\$758,962</b>	<b>\$745,000</b>	<b>(\$65,000)</b>	<b>-8.0%</b>
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	720,000	810,000	1,050,000	1,003,000	745,000	(305,000)	-29.0%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
<b>Total Expenditures/Uses</b>	<b>\$720,000</b>	<b>\$810,000</b>	<b>\$1,050,000</b>	<b>\$1,003,000</b>	<b>\$745,000</b>	<b>(\$305,000)</b>	<b>-29.0%</b>
Net Revenue/(Expenditures)	93,593	(6,761)	(240,000)	(244,038)	-	240,000	-100.0%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$93,593</b>	<b>(\$6,761)</b>	<b>(\$240,000)</b>	<b>(\$244,038)</b>	<b>-</b>	<b>\$240,000</b>	<b>-100.0%</b>
Beginning Cash Balance January 1	157,246	250,839	244,079	244,079	41	(244,038)	-100.0%
Ending Cash Balance December 31	250,839	244,079	4,079	41	41	(4,038)	N/A
Outstanding Encumbrances	-	-	-	-	-	-	N/A
<b>Unencumbered Cash Fund Balance December 31</b>	<b>\$250,839</b>	<b>\$244,079</b>	<b>\$4,079</b>	<b>\$41</b>	<b>\$41</b>	<b>(\$4,038)</b>	<b>N/A</b>
<b>Unencumbered Cash as % of Expenditures/Uses</b>	<b>34.8%</b>	<b>30.1%</b>	<b>0.4%</b>	<b>0.0%</b>	<b>0.0%</b>		

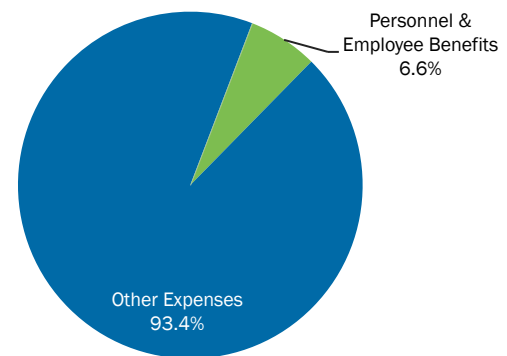
# CDBG Funds

The various Community Development Block Grant (CDBG) Funds are used to account for grant funding received from the Community Development Block Grant Program of the U.S. Department of Housing and Urban Development (HUD). CDBG funding can be used to carry out a wide range of community development activities directed toward revitalizing neighborhoods, economic development, and providing improved community facilities and services. The City of Hamilton sets up a new fund for each grant program year to facilitate financial reporting to HUD, but the table provided here consolidates all of the CDBG funds for presentation purposes.

## Budgetary Highlights

The City annually receives Federal grant funds under the Community Development Block Grant (CDBG) program. CDBG funding is a key component in assisting very low, low, and moderate income City residents and provides ways to eliminate slum and blighting influences in the community.

2016 Adopted Expenditures



CDBG is again focusing on housing, public services, public facilities/improvements, acquisition and economic development. For the fiscal year May 1, 2015 to April 30, 2016 the City has been awarded \$1,271,431 in entitlement funds, \$56,271 in revolving loan funds and an additional \$275,000 in potential program income received throughout the grant year.

Funds Summary	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	1,206,753	1,687,054	1,280,619	1,115,069	1,271,431	(9,188)	-0.7%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	6,470	53,997	75,000	337	275,000	200,000	266.7%
Other Financing Sources	98,952	68,119	-	73,091	-	-	N/A
Transfers In	143,687	47,380	32,463	76,510	56,271	23,808	73.3%
Total Revenue/Resources	\$1,455,862	\$1,856,549	\$1,388,082	\$1,265,006	\$1,602,702	\$214,620	15.5%
Expenditures/Uses							
Personnel & Employee Benefits	374,967	305,217	372,150	278,439	233,755	(138,395)	-37.2%
Other Expenses	943,785	1,479,765	1,012,857	971,106	1,368,447	355,590	35.1%
Capital Improvements	122	-	3,075	-	500	(2,575)	-83.7%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	143,687	47,380	32,463	76,510	-	(32,463)	-100.0%
Total Expenditures/Uses	\$1,462,561	\$1,832,362	\$1,420,545	\$1,326,055	\$1,602,702	\$182,157	12.8%
Net Revenue/(Expenditures)	(6,699)	24,187	(32,463)	(61,048)	-	32,463	-100.0%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	(\$6,699)	\$24,187	(\$32,463)	(\$61,048)	-	\$32,463	-100.0%
Beginning Cash Balance January 1	234,734	228,036	252,223	252,223	191,174	(61,048)	-24.2%
Ending Cash Balance December 31	228,036	252,223	219,760	191,174	191,174	(28,585)	-13.0%
Outstanding Encumbrances	777,261	68,530	-	794,196	-	-	N/A
Unencumbered Cash Fund Balance December 31	(\$549,226)	\$183,692	\$219,760	(\$603,022)	\$191,174	(\$28,585)	-13.0%
Unencumbered Cash as % of Expenditures/Uses	-37.6%	10.0%	15.5%	-45.5%	11.9%		

Funds Breakdown	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
CDBG Revolving Loan Fund 800	144,184	47,700	32,463	76,819	200,000	167,537	516.1%
CDBG 2010-2011 Fund	113,889	2,415	-	-	-	-	N/A
CDBG 2011-2012 Fund	466,338	579,298	-	97,284	-	-	N/A
CDBG 2012-2013 Fund	738,150	595,444	-	5,498	-	-	N/A
CDBG 2014 Fund	-	607,506	-	458,900	-	-	N/A
CDBG 915 Fund	-	-	1,388,082	687,554	-	(1,388,082)	-100.0%
CDBG 916 Fund	-	-	-	-	1,402,702	1,402,702	N/A
Total Expenditures	\$1,462,561	\$1,832,362	\$1,420,545	\$1,326,055	\$1,602,702	\$182,157	12.8%

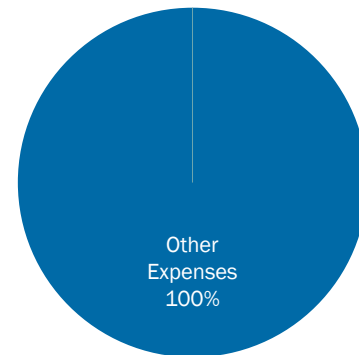
# Fire EMS Levy

The Fire Emergency Medical Services (EMS) Levy Fund is used to support an additional front-line paramedic unit within the Fire Division and is funded by a one-mill property tax levy.

## Budgetary Highlights

The monies in this fund are reimbursed back into the General Fund as a revenue source. In 2015, the accumulated excess fund balance was reimbursed back into the General Fund, to offset the costs of the 27th pay in the general fund and the projected ending fund balance will be less than \$10,000. Consequently, budgeted expenditures equal budgeted revenues for 2016 and a positive fund balance will be maintained.

2016 Adopted Expenditures



<b>Fund 253</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Projected</b>	<b>2016 Adopted</b>	<b>Change from 2015 Adopted</b>	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	725,951	718,740	720,000	723,816	720,000	-	0.0%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
<b>Total Revenue/Resources</b>	<b>\$725,951</b>	<b>\$718,740</b>	<b>\$720,000</b>	<b>\$723,816</b>	<b>\$720,000</b>	<b>-</b>	<b>0.0%</b>
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	730,000	720,000	970,000	970,000	720,000	(250,000)	-25.8%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
<b>Total Expenditures/Uses</b>	<b>\$730,000</b>	<b>\$720,000</b>	<b>\$970,000</b>	<b>\$970,000</b>	<b>\$720,000</b>	<b>(\$250,000)</b>	<b>-25.8%</b>
Net Revenue/(Expenditures)	(4,049)	(1,260)	(250,000)	(246,184)	-	250,000	-100.0%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>(\$4,049)</b>	<b>(\$1,260)</b>	<b>(\$250,000)</b>	<b>(\$246,184)</b>	<b>-</b>	<b>\$250,000</b>	<b>-100.0%</b>
Beginning Cash Balance January 1	257,204	253,155	251,896	251,896	5,711	(246,184)	-97.7%
Ending Cash Balance December 31	253,155	251,896	1,896	5,711	5,711	3,816	201.3%
Outstanding Encumbrances	-	-	-	-	-	-	N/A
<b>Unencumbered Cash Fund Balance December 31</b>	<b>\$253,155</b>	<b>\$251,896</b>	<b>\$1,896</b>	<b>\$5,711</b>	<b>\$5,711</b>	<b>\$3,816</b>	<b>201.3%</b>
<b>Unencumbered Cash as % of Expenditures/Uses</b>	<b>34.7%</b>	<b>35.0%</b>	<b>0.2%</b>	<b>0.6%</b>	<b>0.8%</b>		

# Hamilton Capital Improvement

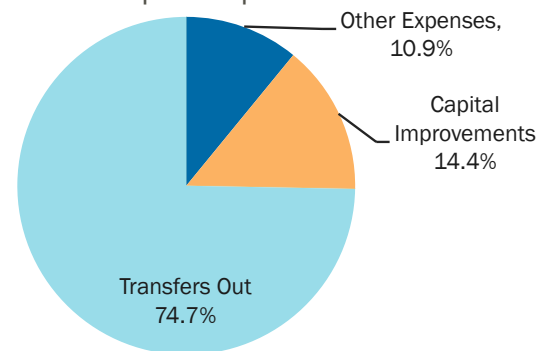
The Hamilton Capital Improvement Debt Service Fund is used to support capital acquisitions for Police, Fire, Public Works, Parks and Recreation, and Health and is supported by 10% of the City's income tax collections. In addition, this fund can also be used to retire outstanding debt on General Obligation Bonds or Notes issued for capital acquisitions.

## Budgetary Highlights

The large decrease in revenue between the 2015 Adopted Budget and the 2016 Adopted Budget is due to draws from the City's Bond Purchase Agreement with First Financial Bank being completed in 2015 and refinanced from a variable rate to a fixed interest rate. Several capital items have been budgeted for 2016 to include:

- \$125,000 - Body cameras and Tasers for the City's front line police officers
- \$180,000 - Five new police cruisers
- \$60,000 - Command Tow vehicle for the Fire Department
- \$100,000 - Fire station maintenance
- \$20,000 - AED's for the Fire Department

2016 Adopted Expenditures

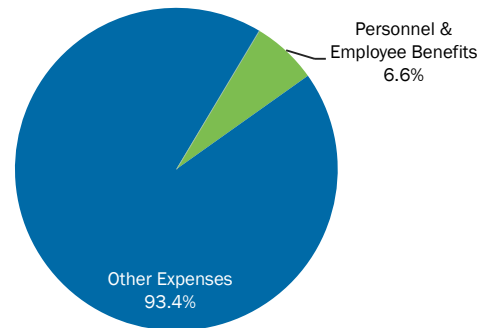


Fund 215	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
Revenues/Resources							
Taxes	2,275,758	2,317,831	2,240,000	2,400,000	2,468,500	228,500	10.2%
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	24,719	25,250	51,735	-	(25,250)	-100.0%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	68,025	13,803	30,000	49,865	30,000	-	0.0%
Other Financing Sources	2,352,000	3,075,000	3,950,250	4,650,250	-	(3,950,250)	-100.0%
Transfers In	-	618,500	400,000	671,451	250,000	(150,000)	-37.5%
<b>Total Revenue/Resources</b>	<b>\$4,695,783</b>	<b>\$6,049,853</b>	<b>\$6,645,500</b>	<b>\$7,823,301</b>	<b>\$2,748,500</b>	<b>(\$3,897,000)</b>	<b>-58.6%</b>
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	67,905	63,668	1,725,000	1,370,000	395,000	(1,330,000)	-77.1%
Capital Improvements	549,386	1,196,552	400,000	1,542,582	520,000	120,000	30.0%
Debt Service	-	-	400,000	32,500	-	(400,000)	-100.0%
Transfers Out	3,965,106	4,433,441	4,419,480	5,419,480	2,701,255	(1,718,225)	-38.9%
<b>Total Expenditures/Uses</b>	<b>\$4,582,396</b>	<b>\$5,693,661</b>	<b>\$6,944,480</b>	<b>\$8,364,562</b>	<b>\$3,616,255</b>	<b>(\$3,328,225)</b>	<b>-47.9%</b>
Net Revenue/(Expenditures)	113,387	356,193	(298,980)	(541,261)	(867,755)	(568,775)	190.2%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$113,387</b>	<b>\$356,193</b>	<b>(\$298,980)</b>	<b>(\$541,261)</b>	<b>(\$867,755)</b>	<b>(\$568,775)</b>	<b>190.2%</b>
Beginning Cash Balance January 1	1,932,063	2,045,450	2,401,643	2,401,643	1,860,382	(541,261)	-22.5%
Ending Cash Balance December 31	2,045,450	2,401,643	2,102,663	1,860,382	992,627	(1,110,036)	-52.8%
Outstanding Encumbrances	159,228	303,965	230,000	230,000	230,000	-	0.0%
<b>Unencumbered Cash Fund Balance December 31</b>	<b>\$1,886,222</b>	<b>\$2,097,678</b>	<b>\$1,872,663</b>	<b>\$1,630,382</b>	<b>\$762,627</b>	<b>(\$1,110,036)</b>	<b>-59.3%</b>
<b>Unencumbered Cash as % of Expenditures/Uses</b>	<b>41.2%</b>	<b>36.8%</b>	<b>27.0%</b>	<b>19.5%</b>	<b>21.1%</b>		

# HOME Funds

The various Home Investment Partnerships (HOME) Funds are used to account for grant funding received from the Home Investment Partnerships Grant Program of the U.S. Department of Housing and Urban Development (HUD). HOME funding can be used for a wide range of activities that build, buy, and/or rehabilitate affordable housing for rent or homeownership or provide direct rental assistance to low income residents. The City of Hamilton sets up a new fund for each grant program year to facilitate financial reporting to HUD, but the table provided here consolidates all of the HOME funds for presentation purposes.

2016 Adopted Expenditures



## Budgetary Highlights

The City annually receives Federal grant funds under the Home Investment Partnership Program (HOME). The City has been awarded \$315,496 in entitlement funds and \$75,000 for Special Projects based on anticipated annual program income. Just like CDBG funds, HOME funds operate on a fiscal year from May 1, 2015 to April 30, 2016.

Funds Summary	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	532,100	1,167,642	338,209	573,543	315,496	(22,713)	-6.7%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	9,018	6,159	75,000	7,843	75,000	-	0.0%
Other Financing Sources	34,073	34,842	33,821	33,821	31,550	(2,271)	-6.7%
Transfers In	-	-	-	-	-	-	N/A
<b>Total Revenue/Resources</b>	<b>\$575,192</b>	<b>\$1,208,643</b>	<b>\$447,030</b>	<b>\$615,207</b>	<b>\$422,046</b>	<b>(\$24,984)</b>	<b>-5.6%</b>
Expenditures/Uses							
Personnel & Employee Benefits	29,744	19,785	28,000	25,999	27,685	(315)	-1.1%
Other Expenses	656,995	1,174,908	419,030	570,991	394,361	(24,669)	-5.9%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
<b>Total Expenditures/Uses</b>	<b>\$686,739</b>	<b>\$1,194,693</b>	<b>\$447,030</b>	<b>\$596,990</b>	<b>\$422,046</b>	<b>(\$24,984)</b>	<b>-5.6%</b>
Net Revenue/(Expenditures)	(111,547)	13,950	-	18,217	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	N/A
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>(\$111,547)</b>	<b>\$13,950</b>	<b>-</b>	<b>\$18,217</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
Beginning Cash Balance January 1	115,305	3,758	17,708	17,708	35,925	18,217	102.9%
Ending Cash Balance December 31	3,758	17,708	17,708	35,925	35,925	18,217	102.9%
Outstanding Encumbrances	704,363	236,920	-	43,791	-	-	N/A
<b>Unencumbered Cash Fund Balance December 31</b>	<b>(\$700,605)</b>	<b>(\$219,212)</b>	<b>\$17,708</b>	<b>(\$7,866)</b>	<b>\$35,925</b>	<b>\$18,217</b>	<b>102.9%</b>
<b>Unencumbered Cash as % of Expenditures/Uses</b>	<b>-102.0%</b>	<b>-18.3%</b>	<b>4.0%</b>	<b>-1.3%</b>	<b>8.5%</b>		

Funds Breakdown	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
HOME Fund 2009	14,034	-	-	-	-	-	N/A
HOME Fund 2010	109,656	850	-	-	-	-	N/A
HOME Fund 2011	475,517	595,251	-	83,273	-	-	N/A
HOME Fund 2012	87,531	411,759	-	97,021	-	-	N/A
HOME Fund 2013	-	186,833	-	234,300	-	-	N/A
HOME Fund 2014	-	-	447,030	182,396	-	(447,030)	-100.0%
HOME Fund 2015	-	-	-	-	422,046	422,046	N/A
<b>Total Expenditures</b>	<b>\$686,739</b>	<b>\$1,194,693</b>	<b>\$447,030</b>	<b>\$596,990</b>	<b>\$422,046</b>	<b>(\$24,984)</b>	<b>-5.6%</b>



# Land Reutilization

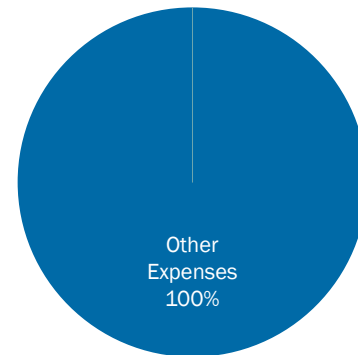
The Land Reutilization Fund accounts for revenues awarded to the City from the State of Ohio's Hardest Hit Grant Program for the purpose of demolishing nuisance residential properties. If eligible, the City may take ownership of these properties for the City's Land Bank, which holds properties until a strategic use of those properties is found.

## Budgetary Highlights

In 2016, Intergovernmental Revenue has been budgeted at \$900,000 down from \$1,000,000 in the 2015 Adopted Budget. Reimbursements from the State have been much less than budgeted and are projected at \$250,000 for 2015. Consequently, \$550,000 was transferred from the General Fund to the Land Reutilization Fund in 2015. As demolitions are completed and applications for reimbursement at the State level are processed, the General Fund plans to recoup its 2015 money; however it has not been budgeted.

The City has appropriated the full amount of revenue for acquisition and demolition of blighted properties in 2016 and expects to acquire another 50 properties.

2016 Adopted Expenditures



<b>Fund 227</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Projected</b>	<b>2016 Adopted</b>	<b>Change from 2015 Adopted</b>	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	443,748	732,709	1,000,000	250,000	900,000	(100,000)	-10.0%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	8,946	9,320	50,000	10,000	35,000	(15,000)	-30.0%
Other Financing Sources	-	270,960	-	-	-	-	N/A
Transfers In	12,126	400,000	-	550,000	-	-	N/A
<b>Total Revenue/Resources</b>	<b>\$464,820</b>	<b>\$1,412,990</b>	<b>\$1,050,000</b>	<b>\$810,000</b>	<b>\$935,000</b>	<b>(\$115,000)</b>	<b>-11.0%</b>
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	753,700	1,464,873	1,000,000	750,000	935,000	(65,000)	-6.5%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	50,000	-	-	N/A
<b>Total Expenditures/Uses</b>	<b>\$753,700</b>	<b>\$1,464,873</b>	<b>\$1,000,000</b>	<b>\$800,000</b>	<b>\$935,000</b>	<b>(\$65,000)</b>	<b>-6.5%</b>
Net Revenue/(Expenditures)	(288,880)	(51,883)	50,000	10,000	-	(50,000)	-100.0%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>(\$288,880)</b>	<b>(\$51,883)</b>	<b>\$50,000</b>	<b>\$10,000</b>	<b>-</b>	<b>(\$50,000)</b>	<b>-100.0%</b>
Beginning Cash Balance January 1	480,328	191,448	139,565	139,565	149,565	10,000	7.2%
Ending Cash Balance December 31	191,448	139,565	189,565	149,565	149,565	(40,000)	-21.1%
Outstanding Encumbrances	143,967	123,350	133,650	133,650	133,650	-	0.0%
<b>Unencumbered Cash Fund Balance December 31</b>	<b>\$47,481</b>	<b>\$16,215</b>	<b>\$55,915</b>	<b>\$15,915</b>	<b>\$15,915</b>	<b>(\$40,000)</b>	<b>-71.5%</b>
<b>Unencumbered Cash as % of Expenditures/Uses</b>	<b>6.3%</b>	<b>1.1%</b>	<b>5.6%</b>	<b>2.0%</b>	<b>1.7%</b>		

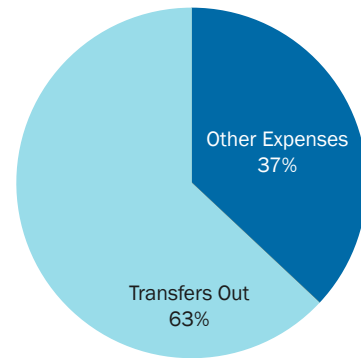
# One Renaissance Center

The One Renaissance Center Fund is used to account for the revenues and expenses associated with the City-owned office tower known as One Renaissance Center. Rents paid by City departments and any other entities leasing space within the One Renaissance Center building constitute almost all revenue to this fund. Expenditures within this fund include the ongoing operating and maintenance costs of One Renaissance Center and transfers out to the Debt Service Fund for repayment of debt incurred to build the facility.

## Budgetary Highlights

The 2016 budgeted revenues will remain the same in 2016 compared to 2015, while the expenditures will decrease 11.2%. Tentative plans are for a portion of the government offices to relocate from One Renaissance to other locations in downtown Hamilton. The vacated portions would then be utilized for commercial leasing. Therefore, expenditures decreased as a majority of the cosmetic improvements are not budgeted in 2016.

2016 Adopted Expenditures



Fund 200	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	2,160,749	2,111,894	2,125,150	2,125,150	2,125,150	-	0.0%
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$2,160,749	\$2,111,894	\$2,125,150	\$2,125,150	\$2,125,150	-	0.0%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	523,817	722,804	938,240	755,000	846,500	(91,740)	-9.8%
Capital Improvements	-	4,578	200,000	10,000	-	(200,000)	-100.0%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	1,442,250	1,440,700	1,439,200	1,439,200	1,442,100	2,900	0.2%
Total Expenditures/Uses	\$1,966,067	\$2,168,082	\$2,577,440	\$2,204,200	\$2,288,600	(\$288,840)	-11.2%
Net Revenue/(Expenditures)	194,682	(56,188)	(452,290)	(79,050)	(163,450)	288,840	-63.9%
Change in Non-Cash Items	-	3,500	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	\$194,682	(\$52,689)	(\$452,290)	(\$79,050)	(\$163,450)	\$288,840	-63.9%
Beginning Cash Balance January 1	751,307	945,989	893,300	893,300	814,250	(79,050)	-8.8%
Ending Cash Balance December 31	945,989	893,300	441,010	814,250	650,800	209,790	47.6%
Outstanding Encumbrances	119,569	43,076	81,000	81,000	81,000	-	0.0%
Unencumbered Cash Fund Balance December 31	\$826,420	\$850,224	\$360,010	\$733,250	\$569,800	\$209,790	58.3%
Unencumbered Cash as % of Expenditures/Uses	42.0%	39.2%	14.0%	33.3%	24.9%		

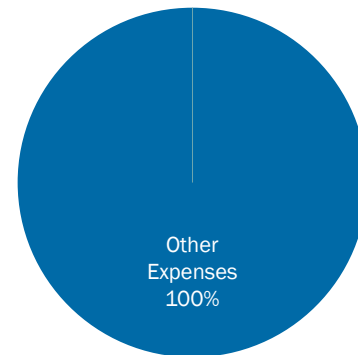
# Police Levy

The Police Levy Fund is used to support additional police personnel, motor vehicles, and equipment for the Police Division and is funded by a one-mill property tax levy.

## Budgetary Highlights

The monies in this fund are reimbursed back into the General Fund as a revenue source. In 2015, the accumulated excess fund balance was reimbursed back into the General Fund to offset the costs of the 27th pay in the General Fund. The projected ending fund balance will be less than \$20,000. Consequently, budgeted expenditures are only \$10,000 more than budgeted revenues for 2016 and a positive fund balance of less than \$10,000 will be maintained.

2016 Adopted Expenditures



<b>Fund 249</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Projected</b>	<b>2016 Adopted</b>	<b>Change from 2015 Adopted</b>	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	725,951	718,739	720,000	723,816	720,000	-	0.0%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
<b>Total Revenue/Resources</b>	<b>\$725,951</b>	<b>\$718,739</b>	<b>\$720,000</b>	<b>\$723,816</b>	<b>\$720,000</b>	<b>\$00</b>	<b>0.0%</b>
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	730,000	720,000	950,000	940,833	730,000	(220,000)	-23.2%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
<b>Total Expenditures/Uses</b>	<b>\$730,000</b>	<b>\$720,000</b>	<b>\$950,000</b>	<b>\$940,833</b>	<b>\$730,000</b>	<b>(\$220,000)</b>	<b>-23.2%</b>
Net Revenue/(Expenditures)	(4,049)	(1,261)	(230,000)	(217,018)	(10,000)	220,000	-95.7%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>(\$4,049)</b>	<b>(\$1,261)</b>	<b>(\$230,000)</b>	<b>(\$217,018)</b>	<b>(\$10,000)</b>	<b>\$220,000</b>	<b>95.7%</b>
Beginning Cash Balance January 1	240,508	236,459	235,198	235,198	18,181	(217,018)	-92.3%
Ending Cash Balance December 31	236,459	235,198	5,198	18,181	8,181	2,982	57.4%
Outstanding Encumbrances	-	-	-	-	-	-	N/A
<b>Unencumbered Cash Fund Balance December 31</b>	<b>\$236,459</b>	<b>\$235,198</b>	<b>\$5,198</b>	<b>\$18,181</b>	<b>\$8,181</b>	<b>\$2,982</b>	<b>57.4%</b>
<b>Unencumbered Cash as % of Expenditures/Uses</b>	<b>32.4%</b>	<b>32.7%</b>	<b>0.5%</b>	<b>1.9%</b>	<b>1.1%</b>		

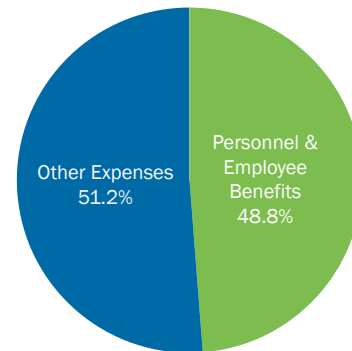
# Street Maintenance

The Street Maintenance Fund receives its revenues from the gasoline tax that is levied and controlled by the State of Ohio along with the City's municipal motor vehicle license tax of \$20 per vehicle registration from owners who reside within the city limits. These revenues support local street construction, maintenance, and repair.

## Budgetary Highlights

Budgeted revenues increased by 29.4% due to a draw from the special motor vehicle license fees or Permissive Tax. Expenditures increased 27.3% as this money will be transferred to the Infrastructure Renewal Fund to help fund the South Hamilton Crossing Project.

2016 Adopted Expenditures



<b>Fund 281</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Projected</b>	<b>2016 Adopted</b>	<b>Change from 2015 Adopted</b>	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	366,867	371,110	361,800	350,000	370,000	8,200	2.3%
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	3,624,381	2,178,262	2,360,000	2,124,000	3,181,000	821,000	34.8%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	35,661	26,823	19,500	175,000	13,000	(6,500)	-33.3%
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	100,000	12,000	211,848	-	(12,000)	-100.0%
<b>Total Revenue/Resources</b>	<b>\$4,026,908</b>	<b>\$2,676,196</b>	<b>\$2,753,300</b>	<b>\$2,860,848</b>	<b>\$3,564,000</b>	<b>\$810,700</b>	<b>29.4%</b>
Expenditures/Uses							
Personnel & Employee Benefits	1,644,668	1,557,814	1,598,053	1,348,667	1,232,811	(365,242)	-22.9%
Other Expenses	1,568,997	3,275,188	1,174,124	1,439,000	1,295,050	120,926	10.3%
Capital Improvements	78,228	84,498	-	25,151	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	1,000,000	1,000,000	N/A
<b>Total Expenditures/Uses</b>	<b>\$3,291,893</b>	<b>\$4,917,500</b>	<b>\$2,772,177</b>	<b>\$2,812,818</b>	<b>\$3,527,861</b>	<b>\$755,684</b>	<b>27.3%</b>
Net Revenue/(Expenditures)	735,015	(2,241,304)	(18,877)	48,030	36,139	55,016	-291.4%
Change in Non-Cash Items	69	-	-	-	-	-	N/A
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$735,084</b>	<b>(\$2,241,304)</b>	<b>(\$18,877)</b>	<b>\$48,030</b>	<b>\$36,139</b>	<b>\$55,016</b>	<b>-291.4%</b>
Beginning Cash Balance January 1	1,610,837	2,345,922	104,618	104,618	152,648	48,030	45.9%
Ending Cash Balance December 31	2,345,922	104,618	85,741	152,648	188,787	103,046	120.2%
Outstanding Encumbrances	112,502	70,594	91,500	91,500	91,500	-	0.0%
<b>Unencumbered Cash Fund Balance December 31</b>	<b>\$2,233,420</b>	<b>\$34,024</b>	<b>(\$5,759)</b>	<b>\$61,148</b>	<b>\$97,287</b>	<b>\$103,046</b>	<b>-1789.3%</b>
<b>Unencumbered Cash as % of Expenditures/Uses</b>	<b>67.8%</b>	<b>0.7%</b>	<b>-0.2%</b>	<b>2.2%</b>	<b>2.8%</b>		

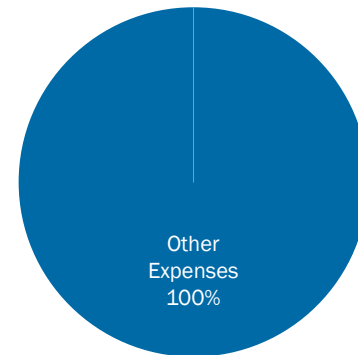
# Public Safety/Health Income Tax

The Public Safety/Health Income Tax Fund is used to support designated public health and public safety expenditures and is supported by 12.5% of the City's income tax collections.

## Budgetary Highlights

This fund's revenue is up 8.5% in 2016, due to a projected increase with income taxes. The fund balance must be reimbursed back to the General Fund for Public Safety and Health expenditures. Fund balance at December 31, 2015 is projected to be almost \$220,000; therefore budgeted reimbursements are greater than revenue for 2016.

2016 Adopted Expenditures



Fund 210	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
Revenues/Resources							
Taxes	2,844,699	2,897,290	2,845,000	3,000,000	3,085,625	240,625	8.5%
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
<b>Total Revenue/Resources</b>	<b>\$2,844,699</b>	<b>\$2,897,290</b>	<b>\$2,845,000</b>	<b>\$3,000,000</b>	<b>\$3,085,625</b>	<b>\$240,625</b>	<b>8.5%</b>
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	2,695,172	2,799,256	2,900,000	3,050,000	3,281,250	381,250	13.1%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	600,000	150,000	-	-	(150,000)	-100.0%
<b>Total Expenditures/Uses</b>	<b>\$2,695,172</b>	<b>\$3,399,256</b>	<b>\$3,050,000</b>	<b>\$3,050,000</b>	<b>\$3,281,250</b>	<b>\$231,250</b>	<b>7.6%</b>
Net Revenue/(Expenditures)	149,526	(501,966)	(205,000)	(50,000)	(195,625)	9,375	-4.6%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$149,526</b>	<b>(\$501,966)</b>	<b>(\$205,000)</b>	<b>(\$50,000)</b>	<b>(\$195,625)</b>	<b>\$9,375</b>	<b>-4.6%</b>
Beginning Cash Balance January 1	622,365	771,891	269,925	269,925	219,925	(50,000)	-18.5%
Ending Cash Balance December 31	771,891	269,925	64,925	219,925	24,300	(40,625)	-62.6%
Outstanding Encumbrances	-	-	-	-	-	-	N/A
<b>Unencumbered Cash Fund Balance December 31</b>	<b>\$771,891</b>	<b>\$269,925</b>	<b>\$64,925</b>	<b>\$219,925</b>	<b>\$24,300</b>	<b>(\$40,625)</b>	
<b>Unencumbered Cash as % of Expenditures/Uses</b>	<b>28.6%</b>	<b>7.9%</b>	<b>2.1%</b>	<b>7.2%</b>	<b>0.7%</b>		

# Refuse

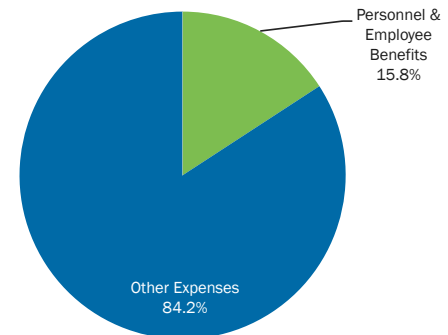
The Refuse Fund obtains its revenue from the monthly refuse fees collected from City homeowners and businesses for refuse and recycling collection services. These services are contracted out by the City to a third party. The revenue collected is then used to defray the City's costs for providing refuse and recycling collection services.

## Budgetary Highlights

Personnel and employee benefits have risen almost 540% from the 2011 actual numbers. The refuse fund went from one Full Time Equivalent (FTE) employee, in 2011 to a budgeted 11.24 for 2016. This aligns with the City's Strategic Plan for Live, Work and Play, as these efforts are to reduce trash, debris and illegal dumping in the City.

This fund is budgeted at a \$469,000 deficit but does have enough fund balance to carry it through 2016. Diligent work will have to be done early in 2016 to ensure this fund can remain solvent in 2017 and beyond.

2016 Adopted Expenditures



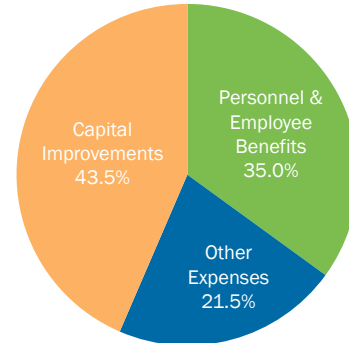
<b>Fund 280</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Projected</b>	<b>2016 Adopted</b>	<b>Change from 2015 Adopted</b>	
<b>Revenues/Resources</b>							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	30,538	32,736	-	32,350	-	-	N/A
Charges for Services	3,777,875	3,886,481	3,674,517	3,702,000	3,983,000	308,483	8.4%
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
<b>Total Revenue/Resources</b>	<b>\$3,808,413</b>	<b>\$3,919,217</b>	<b>\$3,674,517</b>	<b>\$3,734,350</b>	<b>\$3,983,000</b>	<b>\$308,483</b>	<b>8.4%</b>
<b>Expenditures/Uses</b>							
Personnel & Employee Benefits	57,231	159,525	308,388	559,000	705,170	396,782	128.7%
Other Expenses	3,183,795	3,265,985	3,875,560	3,886,680	3,747,430	(128,130)	-3.3%
Capital Improvements	-	95,810	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
<b>Total Expenditures/Uses</b>	<b>\$3,241,025</b>	<b>\$3,521,320</b>	<b>\$4,183,948</b>	<b>\$4,445,680</b>	<b>\$4,452,600</b>	<b>\$268,652</b>	<b>6.4%</b>
Net Revenue/(Expenditures)	567,388	397,897	(509,431)	(711,330)	(469,600)	39,831	-7.8%
Change in Non-Cash Items	(27,460)	(149,753)	-	-	-	-	N/A
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$539,928</b>	<b>\$248,144</b>	<b>(\$509,431)</b>	<b>(\$711,330)</b>	<b>(\$469,600)</b>	<b>\$39,831</b>	<b>-7.8%</b>
Beginning Cash Balance January 1	1,331,855	1,871,783	2,119,927	2,119,927	1,408,597	(711,330)	-33.6%
Ending Cash Balance December 31	1,871,783	2,119,927	1,610,496	1,408,597	938,997	(671,499)	-41.7%
Outstanding Encumbrances	11,530	59,610	35,500	35,500	35,500	-	0.0%
<b>Unencumbered Cash Fund Balance December 31</b>	<b>\$1,860,253</b>	<b>\$2,060,317</b>	<b>\$1,574,996</b>	<b>\$1,373,097</b>	<b>\$903,497</b>	<b>(\$671,499)</b>	<b>-42.6%</b>
<b>Unencumbered Cash as % of Expenditures/Uses</b>	<b>57.4%</b>	<b>58.5%</b>	<b>37.6%</b>	<b>30.9%</b>	<b>20.3%</b>		



# Stormwater Management

The Stormwater Management Fund is used to account for planning, construction, operation, and maintenance of the City's various storm water management devices and infrastructure. Revenues consist of storm water fees based on the impervious area of an Equivalent Residential Unit (ERU).

2016 Adopted Expenditures



## Budgetary Highlights

Revenues remain relatively flat in this fund; however a strong fund balance will allow this fund to cash finance the following for 2016:

- \$675,000 – Stormwaters portion of the 2016 South Hamilton Crossing Construction
- \$50,000 Stormwaters portion of High Street and Martin Luther King intersection improvements
- \$200,000 Annual Concrete Repair and Resurfacing

<b>Fund 279</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Projected</b>	<b>2016 Adopted</b>	<b>Change from 2015 Adopted</b>	
<b>Revenues/Resources</b>							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	2,186,339	2,150,974	2,117,000	2,120,000	2,117,000	-	0.0%
Miscellaneous Revenue	3,934	8,434	11,000	10,000	11,000	-	0.0%
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	3,230	-	-	N/A
<b>Total Revenue/Resources</b>	<b>\$2,190,273</b>	<b>\$2,159,408</b>	<b>\$2,128,000</b>	<b>\$2,133,230</b>	<b>\$2,128,000</b>	<b>-</b>	<b>0.0%</b>
<b>Expenditures/Uses</b>							
Personnel & Employee Benefits	863,492	962,480	997,321	925,000	909,992	(87,329)	-8.8%
Other Expenses	370,412	391,542	505,910	400,000	558,380	52,470	10.4%
Capital Improvements	906,340	608,322	940,500	1,100,000	1,131,500	191,000	20.3%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
<b>Total Expenditures/Uses</b>	<b>\$2,140,244</b>	<b>\$1,962,344</b>	<b>\$2,443,731</b>	<b>\$2,425,000</b>	<b>\$2,599,872</b>	<b>\$156,141</b>	<b>6.4%</b>
Net Revenue/(Expenditures)	50,029	197,064	(315,731)	(291,770)	(471,872)	(156,141)	-49.5%
Change in Non-Cash Items	(12,261)	(10,405)	-	-	-	-	N/A
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$37,768</b>	<b>\$186,659</b>	<b>(\$315,731)</b>	<b>(\$291,770)</b>	<b>(\$471,872)</b>	<b>(\$156,141)</b>	<b>49.5%</b>
Beginning Cash Balance January 1	1,497,449	1,535,217	1,721,876	1,721,876	1,430,106	(291,770)	-16.9%
Ending Cash Balance December 31	1,535,217	1,721,876	1,406,145	1,430,106	958,234	(447,911)	-31.9%
Outstanding Encumbrances	194,859	332,671	263,765	263,765	263,765	-	0.0%
<b>Unencumbered Cash Fund Balance December 31</b>	<b>\$1,340,358</b>	<b>\$1,389,206</b>	<b>\$1,142,380</b>	<b>\$1,166,341</b>	<b>\$694,469</b>	<b>(\$447,911)</b>	<b>-39.2%</b>
<b>Unencumbered Cash as % of Expenditures/Uses</b>	<b>62.6%</b>	<b>70.8%</b>	<b>46.7%</b>	<b>48.1%</b>	<b>26.7%</b>		

# Other Funds

## Special Revenue Funds with Adopted Expenditures of Less than \$250,000

Special revenue funds with 2016 Adopted Budget expenditures of less than \$250,000 include the following types of funds. The historical and adopted expenditures for these funds are included in the table on the following page. The 2016 Adopted Budget amount for each fund is balanced within the available resources of that fund.

- **Convention & Visitors Bureau Fund** – This fund is used to account for the Hotel/Motel Tax levied on guests staying at a hotel or motel within the City. Of the amount collected, 50% is distributed to the Butler County Convention & Visitors Bureau and 50% is distributed to the City as General Fund revenue.
- **Dispute Resolution Process Fund** – This fund obtains its revenues from certain fees imposed by the Hamilton Municipal Court on civil cases and is used for dispute resolution activities performed by the Court.
- **Drug Law Enforcement Trust Fund** – This fund is used to account for revenue from fines related to drug offenses and to account for fund expenditures which must be used for drug law enforcement purposes.
- **DUI Enforcement & Education Trust Fund** – This fund is used to account for revenue from fines related to Operating a Motor Vehicle Impaired (OVI) offenses and to account for fund expenditures which must be used for OVI law enforcement purposes.
- **Emergency Medical Services Grant Fund** – This fund is used to account for grant funding obtained for the purchase of paramedic supplies.
- **Firemen's Pension Fund** – This fund is used to account for the property taxes levied for the purpose of making partial payment of the City's current and accrued liability for disability and pension related to sworn Fire Division employees. The monies collected in this fund are reimbursed back to the general fund as a revenue source.
- **Hamilton Municipal Court Capital Improvement Fund** – This fund obtains its revenue from certain fees imposed by the Hamilton Municipal Court on cases and is used for various capital improvement needs related to the court.
- **Hamilton Municipal Court Security Projects Fund** – This fund obtains its revenue from certain fees imposed by the Hamilton Municipal Court on cases and is used to offset the court's costs for special security services that are periodically needed.
- **Hamilton Municipal Court Special Projects Fund** – This fund obtains its revenue from certain fees imposed by the Hamilton Municipal Court on cases and is used to offset the court's costs associated with mental health evaluations for individuals with cases before the court.
- **Immunization Action Plan Grant** – This fund is used to account for funding received from the Immunization Action Plan Grant from Federal public health program funding passed through the State of Ohio. The goal of the Immunization Action Plan program is to achieve and maintain 90% vaccination coverage levels for universally recommended vaccines among children less than 24 months of age.
- **Indigent Drivers Alcohol Treatment Fund** – This special revenue fund was created by Ohio Revised Code Section 4511.19 to help educate OVI offenders.
- **Justice Assistance Grant Fund** – This fund is used to account for grant funding received from the U.S. Department of Justice's Justice Assistance Grant (JAG) Program. The JAG Program provides states, tribes, and local governments with critical funding necessary to support a range of program areas including law enforcement, prosecution and courts, crime prevention and education, corrections and community corrections, drug treatment and enforcement, planning, evaluation, technology improvement, and crime victim and witness initiatives.
- **Kathryn Weiland Trust Income Fund** – This special revenue fund is used for the Health Department's nursing budget.
- **Law Enforcement Trust Fund** – This fund is used to account for revenue from seized and forfeited vehicles and to account for fund expenditures which must be used for law enforcement purposes.

# Other Funds Continued

- **Police Pension Fund** – This fund is used to account for the property taxes levied for the purpose of making partial payment of the City's current and accrued liability for disability and pension related to sworn Police Division employees. The monies collected in this fund are reimbursed back to the general fund as a revenue source.
- **Probation Services Fund** - This fund accounts for revenue from probation fees used to offset Probation Officers' salaries & benefits along with paying for other miscellaneous expenses associated with Probation Services.
- **Public Safety Special Projects Fund** – This fund is used to account for revenue from SWAT participation fees, SWAT training courses conducted, conceal carry classes and external training courses conducted by the Hamilton Police Division's training section.
- **Rounding Up Utility Account Fund** – This fund is used to account for voluntary contributions from citizens and/or organizations within the City to assist elderly, needy, and/or disabled utility customers with utility charges incurred.

## Special Revenue Funds Not Budgeted for 2016

Special revenue funds that are not appropriated in the 2016 Adopted Budget but did incur expenditures in 2013, incur expenditures in 2014, and/or have expenditure budgets for 2015 are included in this category. These funds are included in the table that follows.

- **COPS MORE Grant Fund** – This fund was used to account for grant funding received from the U.S. Department of Justice, Community Oriented Policing Services (COPS), and Making Office Redeployment Effective (MORE) program. This grant funding was used to expand the amount of time law enforcement officers could spend on community policing by funding technology, equipment, and support staff.

Funds Under 250k	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
Convention & Visitors Bureau Fund 283	74,387	81,694	85,000	85,000	84,000	(1,000)	-1.2%
Dispute Resolution Process Fund 221	695	44,666	54,739	45,000	7,650	(47,089)	-86.0%
Drug Law Enforcement Trust Fund 240	66,679	167,127	75,000	40,000	39,000	(36,000)	-48.0%
DUI Enforcement & Education Trust Fund 241	6,450	4,150	6,000	3,000	4,500	(1,500)	-25.0%
Emergency Medical Services Grant Fund 251	14,995	-	2,500	5,000	2,500	-	0.0%
Firemen's Pension Fund 250	240,000	240,000	365,000	359,380	225,000	(140,000)	-38.4%
Hamilton Municipal Court Capital Fund 212	104,525	121,177	124,802	124,802	106,045	(18,757)	-15.0%
Hamilton Municipal Court Security Projects Fund 207	70,500	70,500	70,500	70,500	70,500	-	0.0%
Hamilton Municipal Court Special Projects Fund 208	17,000	23,375	30,500	36,000	34,250	3,750	12.3%
Immunization Action Plan Grant Fund 260	106,289	89,489	91,351	91,351	90,095	(1,256)	-1.4%
Indigent Drivers Alcohol Treatment Fund 242	17,759	22,187	50,000	30,000	50,000	-	0.0%
Justice Assistance Grant Fund 225	30,166	24,119	32,966	32,966	34,917	1,951	5.9%
Kathryn Weiland Trust Income Fund 261	60	118	380	100	380	-	0.0%
Law Enforcement Trust Fund 231	36,238	7,456	27,600	20,000	42,600	15,000	54.3%
Police Pension Fund 246	240,000	240,000	375,000	373,750	240,000	(135,000)	-36.0%
Probation Services Fund 238	175,865	195,224	242,940	225,000	230,196	(12,744)	-5.2%
Public Safety Special Projects Fund 235	105,658	52,932	91,000	75,000	65,946	(25,054)	-27.5%
Rounding Up Utility Account Fund 211	3,167	2,568	4,000	2,500	3,500	(500)	-12.5%
<b>Total Expenditures</b>	<b>\$1,310,433</b>	<b>\$1,386,781</b>	<b>\$1,729,278</b>	<b>\$1,619,349</b>	<b>\$1,331,079</b>	<b>(\$398,199)</b>	<b>-23.0%</b>

\*Riverside Nature Area Conservation Fund has appropriated revenue but no appropriated expenditures

- **Federal Emergency Management Agency (FEMA) Fund** – This fund is used to account for any grant funding received from the U.S. Department of Homeland Security, Federal Emergency Management Agency (FEMA). The most recent funding received from FEMA was the Staffing for Adequate Fire and Emergency Response (SAFER) grant program for the purpose of funding six firefighter positions within the Hamilton Fire Division. This grant funding was fully expended by mid-2013 and additional funding from this source will not be received in 2016.
- **Municipal Improvement Tax Increment Equivalent (MITIE) Aggregation/Verification Fund** – This fund is used to account for payments made in lieu of taxes distributed by the County Treasurer for improvements exempt from taxation due to location within a Tax Increment Financing (TIF) District or a Residential Incentive District (RID). These funds are then transferred to various capital improvement accounts to implement capital improvement within these areas.

- **Neighborhood Stabilization Program (NSP) 3** – The NSP-3 Fund is used to account for grant funding received from the third round of funding from the Neighborhood Stabilization Program of the U.S. Department of Housing and Urban Development (HUD). NSP-3 funding is used to purchase and redevelop foreclosed and abandoned homes and residential properties as a means of stabilizing communities that have experienced a large amount of foreclosures and abandonments of such properties.
- **Safety Seat Belt Grant Fund** – A small grant fund used to account for funds put toward teaching elementary school children the importance of wearing a seat belt.
- **Street & Parks Beautification Fund** - This small special revenue fund is used infrequently for special street & parks beautification projects.

<b>Funds Not Budgeted</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Projected</b>	<b>2016 Adopted</b>	<b>Change from 2015 Adopted</b>	
COPS MORE Grant Fund 248	36,000	-	-	-	-	-	N/A
Federal Emergency Management Agency Fund 205	234,464	-	-	-	-	-	N/A
MITIE Aggregation/Verification Fund Fund 213	165,677	179,444	-	14,450	-	-	N/A
Neighborhood Stabilization Program (NSP) Fund 802	187,051	14,800	21,656	-	-	(21,656)	-100.0%
Neighborhood Stabilization Program 3 Fund 804	432,819	49,004	45,852	-	-	(45,852)	-100.0%
Safety Seat Belt Grant Fund 233	126	2,182	635	902	-	(635)	-100.0%
Street & Parks Beautification Fund 270	9,980	42,876	4,000	4,000	-	(4,000)	-100.0%
<b>Total Expenditures</b>	<b>\$1,066,117</b>	<b>\$288,306</b>	<b>\$72,143</b>	<b>\$19,352</b>	<b>-</b>	<b>(\$72,143)</b>	<b>-100.0%</b>

2016 Budget

# Capital Projects Funds

**City of Hamilton**  
BUTLER COUNTY OHIO



# Clean Ohio Grant Program

The Clean Ohio Grant Program Fund is used to account for monies received from the Ohio Department of Development for the clean-up and remediation of several sites such as the former Mosler Company at 1400 South Erie Highway and Niles Tool Works Site.

## Budgetary Highlights

There is a zero cash balance in this fund and no revenues or expenditures have been budgeted for 2016.

<b>Fund 310</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Projected</b>	<b>2016 Adopted</b>	<b>Change from 2015 Adopted</b>
Revenues/Resources						
Taxes	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	N/A
Intergovernmental Revenue	1,202,828	410,293	2,558,919	561,343	-	(2,558,919) -100.0%
Charges for Services	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	N/A
<b>Total Revenue/Resources</b>	<b>\$1,202,828</b>	<b>\$410,293</b>	<b>\$2,558,919</b>	<b>\$561,343</b>	<b>-</b>	<b>(\$2,558,919) -100.0%</b>
Expenditures/Uses						
Personnel & Employee Benefits	-	-	-	-	-	N/A
Other Expenses	1,140,786	411,125	2,100,254	622,553	-	(2,100,254) -100.0%
Capital Improvements	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	N/A
Transfers Out	500	-	-	-	-	N/A
<b>Total Expenditures/Uses</b>	<b>\$1,141,286</b>	<b>\$411,125</b>	<b>\$2,100,254</b>	<b>\$622,553</b>	<b>-</b>	<b>(\$2,100,254) -100.0%</b>
Net Revenue/(Expenditures)	61,542	(832)	458,665	(61,210)	-	(458,665) -100.0%
Change in Non-Cash Items	-	-	-	-	-	N/A
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$61,542</b>	<b>(\$832)</b>	<b>\$458,665</b>	<b>(\$61,210)</b>	<b>-</b>	<b>(\$458,665) -100.0%</b>
Beginning Cash Balance January 1	500	62,042	61,210	61,210	-	(61,210) -100.0%
Ending Cash Balance December 31	62,042	61,210	519,875	-	-	(519,875) -100.0%
Outstanding Encumbrances	-	-	-	-	-	N/A
<b>Unencumbered Cash Fund Balance December 31</b>	<b>\$62,042</b>	<b>\$61,210</b>	<b>\$519,875</b>	<b>-</b>	<b>-</b>	<b>(\$519,875) -100.0%</b>
<b>Unencumbered Cash as % of Expenditures/Uses</b>	<b>5.44%</b>	<b>14.89%</b>	<b>24.75%</b>			



# Infrastructure Renewal Program

The Infrastructure Renewal Program Fund is used to finance professional services and construction contracts related to capital projects managed by the Public Works Department. Sources of revenue include Residential Incentive Districts (RID), Tax Increment Financing Districts (TIF), kWh tax component for streets, Permissive License Plate Tax, and local/state/federal grants.

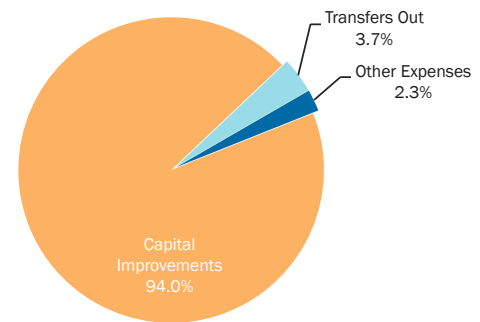
## Budgetary Highlights

A multitude of funding sources includes a \$3.7 million dollar grant from the Ohio Department of Transportation, a \$925,000 Internal Treasury Note with the Electric Fund and a \$1 million transfer from the Streets Fund from a draw from the special motor vehicle license fees or Permissive Tax, round out the majority of the funding sources for 2016. The funding will be used for the following projects and project designs planned in 2016:

- \$4.175 million South Hamilton Crossing
- \$400,000 Annual Concrete Repair and Resurfacing Program
- \$382,860 Cleveland Avenue Bridge Replacement

- \$375,000 Portion Main/Western/McKinley/Cereal Intersection Improvements
- \$162,853 Portion High/MLK Intersection Improvements
- \$154,000 South D Street Bridge Rehabilitation
- \$143,965 Engineering for Main/Millville/Eaton Intersection
- \$100,000 Purchase of Asphalt for Street Resurfacing
- \$60,000 Engineering for Glencross/Shaffers Pedestrian Bridges
- \$50,000 Traffic Signal Improvements

2016 Proposed Expenditures



Fund 311	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	868,815	10,001	2,238,092	1,027,793	3,769,500	1,531,408	68.4%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	241,723	254,905	1,783,051	1,050,000	-	(1,783,051)	-100.0%
Other Financing Sources	148,000	-	-	-	925,000	925,000	N/A
Transfers In	1,111,660	5,689,010	3,787,782	4,218,709	2,121,748	(1,666,034)	-44.0%
Total Revenue/Resources	\$2,370,197	\$5,953,916	\$7,808,925	\$6,296,502	\$6,816,248	(\$992,677)	-12.7%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	154,087	46,775	318,125	140,000	146,150	(171,975)	-54.1%
Capital Improvements	2,642,924	3,718,316	4,929,588	8,180,000	6,003,678	1,074,090	21.8%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	271,606	338,950	241,150	241,150	238,250	(2,900)	-1.2%
Total Expenditures/Uses	\$3,068,617	\$4,104,041	\$5,488,863	\$8,561,150	\$6,388,078	\$899,215	16.4%
Net Revenue/(Expenditures)	(698,420)	1,849,875	2,320,062	(2,264,648)	428,170	(1,891,892)	81.5%
Change in Non-Cash Items	-	(1)	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	(\$698,420)	\$1,849,874	\$2,320,062	(\$2,264,648)	\$428,170	(\$1,891,892)	-81.5%
Beginning Cash Balance January 1	2,631,667	1,933,247	3,783,121	3,783,121	1,518,473	(2,264,648)	-59.9%
Ending Cash Balance December 31	1,933,247	3,783,121	6,103,183	1,518,473	1,946,643	(4,156,540)	-68.1%
Outstanding Encumbrances	656,020	3,207,456	1,500,000	1,500,000	1,500,000	-	0.0%
Unencumbered Cash Fund Balance December 31	\$1,277,227	\$575,665	\$4,603,183	\$18,473	\$446,643	(\$4,156,540)	-90.3%
Unencumbered Cash as % of Expenditures/Uses	41.62%	14.03%	83.86%	0.22%	6.99%		

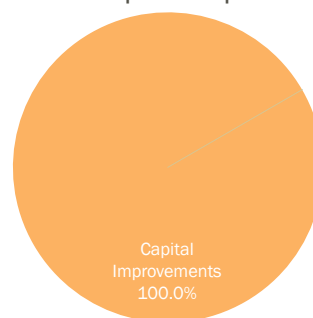
# Issue II Project

The Issue II Fund accounts for an annual grant received from the Ohio Public Works Commission. Monies in this fund are used to finance the annual Concrete Repair and Resurfacing Program.

## Budgetary Highlights

For 2016, the adopted budget is anticipated to be \$1 million for the annual Concrete Repair and Resurfacing Program. The final award will be confirmed in early 2016.

2016 Adopted Expenditures



Fund 307	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	819,014	729,229	1,883,863	650,000	1,000,000	(883,863)	-46.9%
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
<b>Total Revenue/Resources</b>	<b>\$819,014</b>	<b>\$729,229</b>	<b>\$1,883,863</b>	<b>\$650,000</b>	<b>\$1,000,000</b>	<b>(\$883,863)</b>	<b>-46.9%</b>
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	-	-	-	-	-	-	N/A
Capital Improvements	819,014	729,229	1,883,863	650,000	1,000,000	(883,863)	-46.9%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
<b>Total Expenditures/Uses</b>	<b>\$819,014</b>	<b>\$729,229</b>	<b>\$1,883,863</b>	<b>\$650,000</b>	<b>\$1,000,000</b>	<b>(\$883,863)</b>	<b>-46.9%</b>
Net Revenue/(Expenditures)	-	-	-	-	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	N/A
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
Beginning Cash Balance January 1	-	-	-	-	-	-	N/A
Ending Cash Balance December 31	-	-	-	-	-	-	N/A
Outstanding Encumbrances	-	-	-	-	-	-	N/A
<b>Unencumbered Cash Fund Balance December 31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Unencumbered Cash as % of Expenditures/Uses</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	

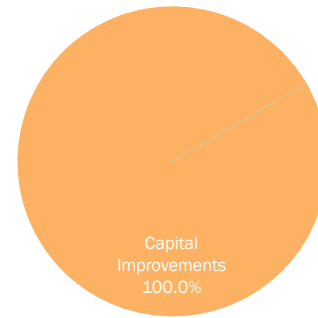
# Parking Capital Fund

The Parking Capital Fund accounts for revenues and expenditures associated with capital expenditures for improvement of City-owned parking facilities

## Budgetary Highlights

A \$1.5 million Internal Note with the Electric Fund will be executed in 2016 providing funding for much needed structural repairs to the McDulin Parking Garage. These repairs are expected to extend the useful life of the garage another 20 years.

### 2016 Adopted Expenditures



Fund 551	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted
Revenues/Resources						
Taxes	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-46.9%
Charges for Services	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	1,500,000	1,500,000 N/A
Transfers In	-	-	-	-	-	N/A
<b>Total Revenue/Resources</b>	-	-	-	-	<b>\$1,500,000</b>	<b>\$1,500,000 -46.9%</b>
Expenditures/Uses						
Personnel & Employee Benefits	-	-	-	-	-	N/A
Other Expenses	-	-	-	-	-	N/A
Capital Improvements	-	-	-	-	1,500,000	1,500,000 -46.9%
Debt Service	-	-	-	-	-	N/A
Transfers Out	-	-	-	29,450	-	N/A
<b>Total Expenditures/Uses</b>	-	-	-	<b>\$29,450</b>	<b>\$1,500,000</b>	<b>\$1,500,000 -46.9%</b>
Net Revenue/(Expenditures)	-	-	-	(29,450)	-	N/A
Change in Non-Cash Items	-	-	-	-	-	N/A
<b>Net Increase/(Decrease) in Fund Balance</b>	-	-	-	<b>(\$29,450)</b>	-	<b>N/A</b>
Beginning Cash Balance January 1	29,450	29,450	29,450	29,450	-	(29,450) -100.0%
Ending Cash Balance December 31	29,450	29,450	29,450	-	-	(29,450) -100.0%
Outstanding Encumbrances	-	-	-	-	-	N/A
<b>Unencumbered Cash Fund Balance December 31</b>	<b>\$29,450</b>	<b>\$29,450</b>	<b>\$29,450</b>	-	-	<b>(\$29,450) -100.0%</b>
<b>Unencumbered Cash as % of Expenditures/Uses</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>0.0%</b>	<b>0.0%</b>	

# Special Assessments

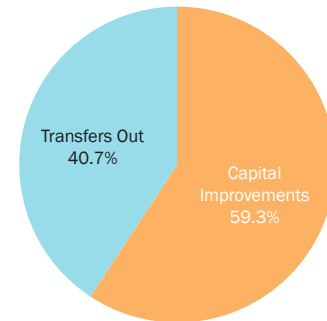
The Special Assessments Fund is used to support the construction of concrete curbs, sidewalks, and drive approaches on properties which abut streets resurfaced as part of the annual Concrete Repair and Resurfacing Program.

Revenue is generated from payments made by property owners assessed for concrete work performed by City contractors. Expenses occur during construction performed by City contractors. The Special Assessments Fund is budgeted to pay contractors until the assessments reimburse this fund. Final assessments against abutting properties cannot be determined until projects are completed and final concrete quantities are measured. Final assessment notices are then mailed and revenue begins to reimburse the City for the expenses.

## Budgetary Highlights

For 2016, \$400,000 of the budgeted revenues will be used for the annual Concrete Repair & Resurfacing Program, while \$274,814 will be transferred to the Debt Service Fund to pay debt service on prior year debt issuances. This fund is again projected in a deficit and unencumbered cash balance will be below \$5,000 at December 31, 2016

2016 Adopted Expenditures



Fund 301	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Other Financing Sources	168,997	141,496	650,000	425,000	485,000	(165,000)	-25.4%
Transfers In	-	-	-	-	-	-	N/A
<b>Total Revenue/Resources</b>	<b>\$168,997</b>	<b>\$141,496</b>	<b>\$650,000</b>	<b>\$425,000</b>	<b>\$485,000</b>	<b>(\$165,000)</b>	<b>-25.4%</b>
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	-	-	750	-	-	(750)	-100.0%
Capital Improvements	278,822	173,060	450,000	200,000	400,000	(50,000)	-11.1%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	492,062	492,062	274,814	(217,248)	-44.2%
<b>Total Expenditures/Uses</b>	<b>\$278,822</b>	<b>\$173,060</b>	<b>\$942,812</b>	<b>\$692,062</b>	<b>\$674,814</b>	<b>(\$267,998)</b>	<b>-28.4%</b>
Net Revenue/(Expenditures)	(109,824)	(31,565)	(292,812)	(267,062)	(189,814)	102,998	-35.2%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>(\$109,824)</b>	<b>(\$31,565)</b>	<b>(\$292,812)</b>	<b>(\$267,062)</b>	<b>(\$189,814)</b>	<b>\$102,998</b>	<b>-35.2%</b>
Beginning Cash Balance January 1	744,581	634,756	603,192	603,192	336,130	(267,062)	-44.3%
Ending Cash Balance December 31	634,756	603,192	310,380	336,130	146,316	(164,064)	-52.9%
Outstanding Encumbrances	-	141,460	145,000	145,000	145,000	-	0.0%
<b>Unencumbered Cash Fund Balance December 31</b>	<b>\$634,756</b>	<b>\$461,732</b>	<b>\$165,380</b>	<b>\$191,130</b>	<b>\$1,316</b>	<b>(\$164,064)</b>	<b>-99.2%</b>
<b>Unencumbered Cash as % of Expenditures/Uses</b>	<b>227.66%</b>	<b>266.80%</b>	<b>17.54%</b>	<b>27.62%</b>	<b>0.19%</b>		

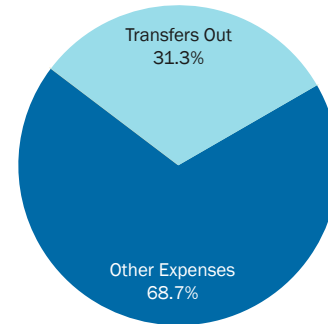
# TIF and RID Funds

The Tax Increment Financing (TIF)/Residential Incentive District (RID) Funds are used to account for revenues and expenditures related to the TIF/RID districts. Transactions support improvements that directly benefit subject properties as defined in City ordinances and project agreements.

## Budgetary Highlights

At the end of 2014, the Butler County, Ohio Auditor performed a countywide property reappraisal. This reappraisal indicated that residential real estate values in Butler County have dropped approximately 1.7%. The 2015 Projected column includes a prior year catch-up on the Neturen Manufacturing TIF. Adopted revenue and expenditures for 2016 match the estimated reappraisal numbers.

## 2016 Adopted Expenditures



Funds Summary	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
Revenues/Resources							
Taxes	573,051	948,689	1,115,349	1,441,007	995,540	(119,809)	-10.7%
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	83,219	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	34,956	-	-	-	-	-	N/A
<b>Total Revenue/Resources</b>	<b>\$608,007</b>	<b>\$1,031,908</b>	<b>\$1,115,349</b>	<b>\$1,441,007</b>	<b>\$995,540</b>	<b>(\$119,809)</b>	<b>-10.7%</b>
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	396,267	658,732	729,186	866,052	682,942	(46,244)	-6.3%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	236,941	250,835	347,782	635,466	311,748	(36,034)	-10.4%
<b>Total Expenditures/Uses</b>	<b>\$633,208</b>	<b>\$909,567</b>	<b>\$1,076,968</b>	<b>\$1,501,519</b>	<b>\$994,690</b>	<b>(\$82,278)</b>	<b>-7.6%</b>
Net Revenue/(Expenditures)	(25,200)	122,341	38,381	(60,511)	850	(37,531)	-97.8%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>(\$25,200)</b>	<b>\$122,341</b>	<b>\$38,381</b>	<b>(\$60,511)</b>	<b>\$850</b>	<b>(\$37,531)</b>	<b>97.8%</b>
Beginning Cash Balance January 1	-	(25,200)	97,141	97,141	36,629	(60,511)	-62.3%
Ending Cash Balance December 31	(25,200)	97,141	135,522	36,629	37,479	(98,042)	-72.3%
Outstanding Encumbrances	46,282	-	-	-	-	-	N/A
<b>Unencumbered Cash Fund Balance December 31</b>	<b>(\$71,482)</b>	<b>\$97,141</b>	<b>\$135,522</b>	<b>\$36,629</b>	<b>\$37,479</b>	<b>(\$98,042)</b>	<b>72.3%</b>
<b>Unencumbered Cash as % of Expenditures/Uses</b>	<b>-11.3%</b>	<b>10.7%</b>	<b>12.58%</b>	<b>2.44%</b>	<b>3.77%</b>		

Funds Breakdown	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
Lowes MITIE TCSD Fund	20,258	134,318	100,000	116,666	100,000	-	0.0%
Walmart MITIE HCSD Fund	1,246	142,786	125,119	219,924	175,000	49,881	39.9%
Matandy Steel MPITIE Fund	32,093	46,896	46,890	47,138	46,890	-	0.0%
Robinson Schwenn MPITIE Fund	1,801	2,213	1,802	4,667	4,550	2,748	152.5%
RIDS-MPTIE CITYWIDE DISTRICT	342,003	360,425	342,003	420,003	400,000	57,997	17.0%
RIDS-MPTIE NORTH DISTRICT	14,982	33,218	14,982	26,461	17,500	2,518	16.8%
RIDS-MPTIE SOUTH DISTRICT	35,630	31,226	35,630	40,206	36,000	370	1.0%
QUALITY PUBLISHING MPITIE FUND	4,650	8,011	7,793	16,244	10,500	2,707	34.7%
SHOPPES @ HAMILTON MPITIE FUND	134,235	136,584	134,235	117,267	114,100	(20,135)	-15.0%
HISTORIC DEVELOPERS MPITIE FUND	10,816	13,889	10,816	25,067	28,000	17,184	158.9%
TIPPMAN PROPERTIES MPITIE FUND	35,496	0	35,497	149	150	-35,347	-99.6%
NETUREN MANUFACTURING TIF FUND	-	-	222,201	467,726	62,000	(160,201)	-72.1%
<b>Total Expenditures</b>	<b>\$633,208</b>	<b>\$909,567</b>	<b>\$1,076,968</b>	<b>\$1,501,519</b>	<b>\$994,690</b>	<b>(\$82,278)</b>	<b>-7.6%</b>

# Hamilton Highlight

Hamilton named 2013 Green Business Awards Finalist



The Green Business Awards were begun in 2010 by the Business Courier, in partnership with the U.S. Green Building Council, Cincinnati Regional Chapter, to honor and recognize people, companies and organizations demonstrating leadership in sustainable practices in a variety of facilities and projects.

The City's nomination focused on two primary areas: the City's hydroelectric power portfolio and the City's investment in a Compressed Natural Gas (CNG) fueling station, adjacent to the municipal garage.

1. The City has owned and operated the Greenup Hydroelectric Plant, on the Ohio River, since the late 1980's. As a result of this hydroelectric investment, the City currently generates approximately 45% of its electric energy needs through green, zero pollution hydropower. In 2015, once the City's second hydroelectric plant on the Ohio River (Meldahl Hydroelectric Plant) is completed and on-line, approximately 70% of the City's electric energy needs will be served by green hydropower.

2. As a fuel for motor vehicles, CNG is a cleaner, more environmentally friendly alternative to gasoline and diesel. The City built the first CNG fueling station, which is now open to the public, in the City. The City has several vehicles that currently run on natural gas, and will be converting or purchasing additional natural gas vehicles in the future. Additionally, the City is hopeful that other businesses, government units and individuals will take advantage of this cost-effective, green alternative to traditional fuels.



The City has received several awards in the past due to its focus on the environment.

In October 2012, the City received the "Environmental Stewardship Award" at the American Municipal Power (AMP) 2012 Annual Conference. This award was created to recognize utilities that have made significant efforts with environmental, renewable generation, conservation, and/or recycling projects. The Hamilton Electric System was recognized for its positive impact on the environment, including the substantial benefit derived from the City's acquisition of two plug-in "hybrid" bucket trucks. These trucks have lower fuel consumption, lower emissions, more power, and quieter operation, while requiring less maintenance than conventional bucket trucks.





2016 Budget

# Debt Service Fund

**City of Hamilton**  
BUTLER COUNTY OHIO



# Debt Service

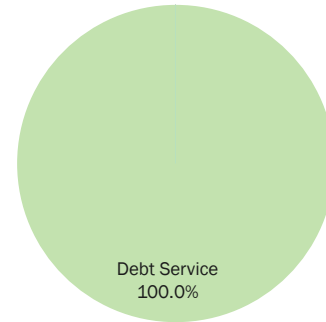
Debt Service Funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment levies when the government is obligated in some manner for payment. The City of Hamilton has one Debt Service Fund.

## Budgetary Highlights

The increased 2016 Adopted Budget for revenue and expenditures can be attributed to the addition of two new debt service payments in 2016:

- A two year \$700,000 2% loan with the Hamilton Community Foundation. This money was contributed to the Consortium for Ongoing Reinvestment Efforts (CORE) Fund for the purchase of 205 Main St. The City also has a note secured by an Open-End Mortgage with the CORE Fund for this property. Use the link to the City Debt Table in the online version of this document for complete details.

## 2016 Adopted Expenditures



- The GO Private Placement Bonds with First Financial Bank; \$9.5 million at 3.45% for twenty years. 2016 is the first payment of the full amount of debt service at \$661,167

Other smaller issues matured in 2015 as well.

<b>Fund 775</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Projected</b>	<b>2016 Adopted</b>	<b>Change from 2015 Adopted</b>	
<b>Revenues/Resources</b>							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	2,361	6,562	3,000	3,000	-	(3,000)	-100.0%
Other Financing Sources	499,689	484,900	-	-	-	-	N/A
Transfers In	3,215,730	3,265,590	3,870,367	3,975,367	4,507,217	636,850	16.5%
<b>Total Revenue/Resources</b>	<b>\$3,717,779</b>	<b>\$3,757,051</b>	<b>\$3,873,367</b>	<b>\$3,978,367</b>	<b>\$4,507,217</b>	<b>\$633,850</b>	<b>16.4%</b>
<b>Expenditures/Uses</b>							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	-	-	-	-	-	-	N/A
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	3,895,880	3,888,300	3,870,367	3,975,367	4,507,217	636,850	16.5%
Transfers Out	-	-	-	-	-	-	N/A
<b>Total Expenditures/Uses</b>	<b>\$3,895,880</b>	<b>\$3,888,300</b>	<b>\$3,870,367</b>	<b>\$3,975,367</b>	<b>\$4,507,217</b>	<b>\$636,850</b>	<b>16.5%</b>
Net Revenue/(Expenditures)	(178,101)	(131,249)	3,000	3,000	-	(3,000)	100.0%
Change in Non-Cash Items	-	-	-	-	-	-	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>(\$178,101)</b>	<b>(\$131,249)</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>-</b>	<b>(\$3,000)</b>	<b>100.0%</b>
Beginning Cash Balance January 1	614,801	436,701	305,452	305,452	308,452	3,000	1.0%
Ending Cash Balance December 31	436,701	305,452	308,452	308,452	308,452	-	0.0%
Outstanding Encumbrances	-	-	-	-	-	-	
<b>Unencumbered Cash Fund Balance December 31</b>	<b>\$436,701</b>	<b>\$305,452</b>	<b>\$308,452</b>	<b>\$308,452</b>	<b>\$308,452</b>	<b>\$00</b>	<b>0.0%</b>
<b>Unencumbered Cash as % of Expenditures/Uses</b>	<b>11.2%</b>	<b>7.9%</b>	<b>8.0%</b>	<b>7.8%</b>	<b>6.8%</b>		

# 2016 Budget Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis are financed and/or recovered primarily through user charges. The following pages explore each of the four Utility Systems in more detail, reviewing sales revenues, sales growth, expenditure trends and capital project plans. Additionally, information about the Parking and Golf Funds, also enterprise funds, is provided. Each of the four Utility Systems are self sustained through user charges. While the Golf and Parking Funds are not currently self sustaining, the costs associated with providing goods or services to the public on a continuing basis are financed or recovered primarily through user charges. Per this GFOA criteria describing enterprise funds, they are included here in the Enterprise Fund section of this budget document and are intended to reach self sustaining status.

**City of Hamilton**  
BUTLER COUNTY OHIO



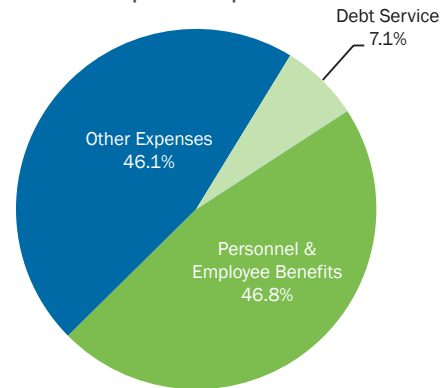
# Golf Fund

The Golf Course Fund accounts for all revenues and expenditures of the Twin Run and Potter's Park municipal golf courses. Primary sources of revenue for the golf courses include green fees, golf cart rentals, and concessions.

## Budgetary Highlights

While total Golf Fund revenues are down, due to lower transfers from the Hamilton Capital and Debt Fund for debt service, operating revenues from 2014 to 2015 are forecasted to increase 6.9%. Additionally, this positive trend is expected to continue in 2016 with revenues expected to increase an additional 5.6% compared to the forecasted 2015 revenues. Historically, transfers to the Hamilton Capital and Debt Fund (Fund 215) have equaled the debt service expenses. Since the final debt service for this fund will be retired in 2017, this transfer is planned to stop after 2016 because the golf courses are becoming self-sustaining and the current fund balance, forecasted to be \$251,223, is enough to cover the final debt obligations of this fund.

2016 Adopted Expenditures



Fund 560	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	1,084,364	1,092,049	1,240,613	1,175,000	1,240,613	-	0.0%
Miscellaneous Revenue	8,410	10,317	4,740	4,000	4,740	-	0.0%
Other Financing Sources	475,750	-	-	-	-	-	N/A
Transfers In	21,782	258,682	118,456	119,333	96,958	(21,498)	-18.1%
<b>Total Revenue/Resources</b>	<b>\$1,590,306</b>	<b>\$1,361,048</b>	<b>\$1,363,809</b>	<b>\$1,298,333</b>	<b>\$1,342,311</b>	<b>(\$21,498)</b>	<b>-1.6%</b>
Expenditures/Uses							
Personnel & Employee Benefits	549,147	452,319	614,170	475,000	640,345	26,175	4.3%
Other Expenses	598,117	624,824	625,000	619,500	631,800	6,800	1.1%
Capital Improvements	467,236	8,461	-	-	-	-	N/A
Debt Service	21,782	218,682	118,456	118,456	96,958	(21,498)	-18.1%
Transfers Out	-	-	-	-	-	-	N/A
<b>Total Expenditures/Uses</b>	<b>\$1,636,283</b>	<b>\$1,304,286</b>	<b>\$1,357,626</b>	<b>\$1,212,956</b>	<b>\$1,369,103</b>	<b>\$11,477</b>	<b>0.8%</b>
Net Revenue/(Expenditures)	(45,977)	56,762	6,183	85,377	(26,792)	(32,975)	533.3%
Change in Non-Cash Items	(800)	-	-	-	-	-	N/A
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>(\$46,777)</b>	<b>\$56,762</b>	<b>\$6,183</b>	<b>\$85,377</b>	<b>(\$26,792)</b>	<b>(\$32,975)</b>	<b>533.3%</b>
Beginning Cash Balance January 1	249,553	202,776	259,538	259,538	344,915	85,377	32.9%
Ending Cash Balance December 31	202,776	259,538	265,721	344,915	318,123	52,402	19.7%
Outstanding Encumbrances	89,469	44,331	66,900	66,900	66,900	-	0.0%
<b>Unencumbered Cash Fund Balance December 31</b>	<b>\$113,308</b>	<b>\$215,208</b>	<b>\$198,821</b>	<b>\$278,015</b>	<b>\$251,223</b>	<b>\$52,402</b>	<b>26.4%</b>
<b>Unencumbered Cash as % of Expenditures/Uses</b>	<b>6.9%</b>	<b>16.5%</b>	<b>14.6%</b>	<b>22.9%</b>	<b>18.3%</b>		

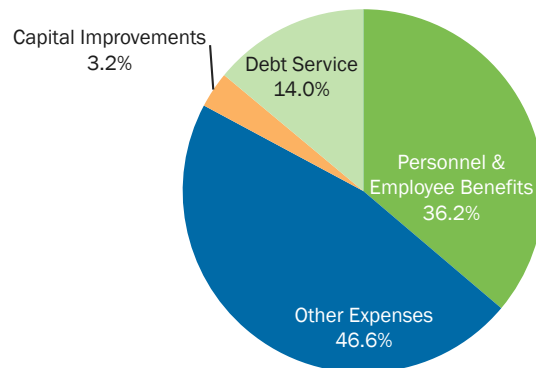
# Parking Fund

The Parking Fund accounts for revenues and expenditures associated with the operation of City-owned parking facilities.

## Budgetary Highlights

Revenues remain flat in this fund, while personnel and benefit costs are projected to rise almost 13%. The 2016 Adopted Budget for the Parking Fund is at a \$93,599 deficit. This brings the unencumbered cash balance dangerously low at the end of 2016, which is projected to be \$19,000.

2016 Adopted Expenditures

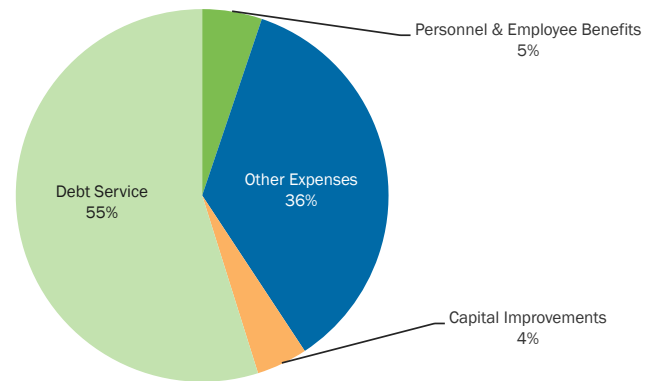


Fund 550	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	276,291	222,103	219,500	220,500	207,500	(12,000)	-5.5%
Miscellaneous Revenue	9,656	9,281	8,000	10,000	20,000	12,000	150.0%
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	54,494	53,819	53,069	183,018	52,244	(825)	-1.6%
Total Revenue/Resources	\$340,440	\$285,203	\$280,569	\$413,518	\$279,744	(\$825)	-0.3%
Expenditures/Uses							
Personnel & Employee Benefits	159,394	112,298	119,591	135,591	134,978	15,387	12.9%
Other Expenses	146,772	137,590	180,159	148,068	174,121	(6,038)	-3.4%
Capital Improvements	-	-	-	156,400	12,000	12,000	N/A
Debt Service	54,494	53,819	53,069	53,069	52,244	(825)	-1.6%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$360,660	\$303,707	\$352,819	\$493,128	\$373,343	\$20,524	5.8%
Net Revenue/(Expenditures)	(20,220)	(18,504)	(72,250)	(79,610)	(93,599)	(21,349)	29.5%
Change in Non-Cash Items	25,860	450	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	\$5,640	(\$18,054)	(\$72,250)	(\$79,610)	(\$93,599)	(\$21,349)	29.5%
Beginning Cash Balance January 1	235,651	241,291	223,237	223,237	143,627	(79,610)	-35.7%
Ending Cash Balance December 31	241,291	223,237	150,987	143,627	50,028	(100,959)	-66.9%
Outstanding Encumbrances	2,374	35,959	19,000	19,000	19,000	-	0.0%
Unencumbered Cash Fund Balance December 31	\$238,917	\$187,278	\$131,987	\$124,627	\$31,028	(\$100,959)	-76.5%
Unencumbered Cash as % of Expenditures/Uses	66.2%	61.7%	37.4%	25.3%	8.3%		

# Electric Utility Funds

The assorted Electric Utility Funds are used to account for the various revenues and expenses related to operating the City's Electric Utility. The City of Hamilton has individual Electric Utility funds to account for the revenues and costs associated with certain activities such as primary utility operations, debt repayment, and capital improvements. However, the table provided here consolidates all of the Electric Utility Funds for presentation purposes. Please note that any inter-fund transfers between the City's various Electric Utility funds have been removed within this presentation due to the net zero impact of those items to the consolidated presentation format.

2016 Adopted Expenditures



Funds Summary	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
Revenues/Resources							
Taxes	2,390,665	2,385,392	2,414,000	2,432,043	2,371,000	(43,000)	-1.8%
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	308,000	308,000	N/A
Charges for Services	59,707,055	61,678,310	78,050,000	65,906,230	78,248,750	198,750	0.3%
Miscellaneous Revenue	538,658	644,162	29,060,000	222,642	139,262,500	110,202,500	379.2%
Other Financing Sources	4,015,840	4,000,000	-	103,695,000	-	-	N/A
Transfers In	-	-	-	14,154	-	-	N/A
<b>Total Revenue/Resources</b>	<b>66,652,217</b>	<b>68,707,865</b>	<b>109,524,000</b>	<b>172,270,069</b>	<b>220,190,250</b>	<b>110,666,250</b>	<b>101.0%</b>
Expenditures/Uses							
Personnel & Employee Benefits	9,859,939	10,233,775	11,574,000	10,066,455	10,094,150	(1,479,850)	-12.8%
Other Expenses	33,988,237	42,703,931	59,547,000	39,031,754	69,048,196	9,501,196	16.0%
Capital Improvements	6,584,236	4,798,309	8,510,000	13,596,719	8,618,357	108,357	1.3%
Debt Service	18,576,664	19,129,420	11,925,000	118,727,161	106,610,650	94,685,650	794.0%
Transfers Out	-	-	-	-	-	-	N/A
<b>Total Expenditures/Uses</b>	<b>69,009,076</b>	<b>76,865,435</b>	<b>91,556,000</b>	<b>181,422,089</b>	<b>194,371,353</b>	<b>102,815,353</b>	<b>112.3%</b>
Net Revenue/(Expenditures)	(2,356,859)	(8,157,570)	17,968,000	(9,152,020)	25,818,897	7,850,897	43.7%
Change in Non-Cash Items	(734,401)	777,624	(20,070,728)	7,049,292	-	20,070,728	-100.0%
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>(3,091,260)</b>	<b>(7,379,946)</b>	<b>(2,102,728)</b>	<b>(2,102,728)</b>	<b>25,818,897</b>	<b>27,921,625</b>	<b>-1327.9%</b>
Beginning Cash Balance January 1	30,073,934	26,982,674	19,602,728	19,602,728	17,500,000	(2,102,728)	-10.7%
Ending Cash Balance December 31	26,982,674	19,602,728	17,500,000	17,500,000	43,318,897	25,818,897	147.5%
Outstanding Encumbrances	3,048,965	5,893,308	4,500,000	4,500,000	4,500,000	-	0.0%
<b>Unencumbered Cash Fund Balance December 31</b>	<b>23,933,709</b>	<b>13,709,420</b>	<b>13,000,000</b>	<b>13,000,000</b>	<b>38,818,897</b>	<b>25,818,897</b>	<b>198.6%</b>
<b>Unencumbered Cash as % of Expenditures/Uses</b>	<b>34.7%</b>	<b>17.8%</b>	<b>14.2%</b>	<b>7.2%</b>	<b>20.0%</b>		



## Budgetary Highlights

Revenues projected in the 2016 Adopted Budget for the Electric Utility Funds are almost double the amount from the 2015 Adopted Budget. The main driver of this increase in the 2016 Adopted Budget is the 48.6% sale of the Greenup Hydroelectric Power Plant to AMP Ohio for approximately \$139,000,000. This sale is expected to happen in early 2016 within 60 days of the Commercial Operation Date of the Meldahl Hydroelectric Power Plant. Other revenue including sales to customers is expected to remain flat for 2016 compared to the 2015 Adopted Budget. Intergovernmental revenue will be budgeted in 2016 for the Build America Bonds (BABs) subsidy payments received from the IRS for interest payments associated with the bonds. These funds have been received in previous years but are being broken out separately due to an accounting change for 2016.

Expenditures for the 2016 Adopted Budget are also expected to be almost double the amount from the 2015 Adopted Budget. The large increase is driven by the debt payment in 2016 associated with the 2015 Electric System Revenue Refunding Bond Anticipation Note. The note was issued in 2015 to defease the 2002 Electric Bonds associated with the Greenup Hydroelectric Power Plant as well as an Electric \$4,000,000 Bond Anticipation Note.

The debt payment to retire the 2015 Electric Note in 2016 will be approximately \$104,000,000. The net proceeds of approximately \$35,000,000 from the 48.6% sale of Greenup will be transferred and used for future electric capital improvement expenditures. Personnel and Benefit expenditures in the Electric Utility Funds are down almost 13% in the 2016 Adopted Budget due in part to the idling of the Third Street Power Plant.

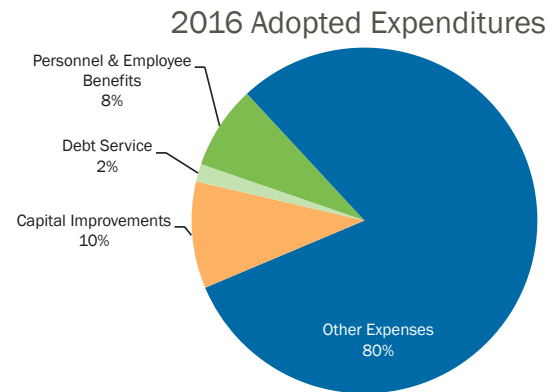
Capital Improvement projects in the 2016 Adopted Budget include:

- Engineering for a natural gas peaking plant
- Asbestos abatement and security improvements at the Third Street Power Plant
- Upgrades and improvements at the Greenup Hydroelectric Power Plant
- Conversion of LED lighting on street signs and street lights
- Pole replacements
- Substation upgrades
- Meter replacements
- Replacement and burying underground electric lines
- South Hamilton Crossing utility infrastructure

<b>Funds Breakdown</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Projected</b>	<b>2016 Adopted</b>	<b>Change from 2015 Adopted</b>	
Utility Fund 502	47,430,034	55,785,475	73,881,000	150,905,503	181,103,060	107,222,060	145.1%
Construction Fund 522	741,309	353,906	-	2,844,015	-	-	N/A
Meldahl Hydro Fund 524	475,897	1,217,565	3,122,000	4,709,707	2,020,186	(1,101,814)	-35.3%
Capital Improvement Fund 525	5,842,927	4,444,403	6,668,000	7,970,704	8,777,107	2,109,107	31.6%
Rate Stabilization Fund 526	-	-	-	-	-	-	N/A
System Reserve Fund 527	-	-	-	-	-	-	N/A
Bond Service Fund 528	14,518,910	15,064,086	7,885,000	14,992,160	2,471,000	(5,414,000)	-68.7%
<b>Total Expenditures</b>	<b>69,009,076</b>	<b>76,865,435</b>	<b>91,556,000</b>	<b>181,422,089</b>	<b>194,371,353</b>	<b>102,815,353</b>	<b>112.3%</b>

# Gas Utility Funds

The assorted Gas Utility Funds are used to account for the various revenues and expenses related to operating the City's Natural Gas Utility. The City of Hamilton has individual Gas Utility Funds to account for the revenues and costs associated with certain activities such as primary utility operations, debt repayment, and capital improvements. However, the table provided here consolidates all of the Gas Utility Funds for presentation purposes. Please note that any inter-fund transfers between the City's various Natural Gas Utility Funds have been removed within this presentation due to the net zero impact of those items to the consolidated presentation format.



Funds Summary	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	706,758	-	-	-	-	N/A
Charges for Services	25,085,005	29,106,444	29,114,000	27,276,554	25,706,500	(3,407,500)	-11.7%
Miscellaneous Revenue	43,756	94,946	88,000	45,605	69,300	(18,700)	-21.3%
Other Financing Sources	-	-	1,000,000	-	-	(1,000,000)	-100.0%
Transfers In	-	-	-	4,978	-	-	N/A
Total Revenue/Resources	25,128,761	29,908,147	30,202,000	27,327,137	25,775,800	(4,426,200)	-14.7%
Expenditures/Uses							
Personnel & Employee Benefits	1,768,732	1,830,098	1,898,200	1,764,658	2,069,960	171,760	9.0%
Other Expenses	20,059,811	25,517,222	24,766,800	21,500,859	21,284,250	(3,482,550)	-14.1%
Capital Improvements	2,797,237	3,366,068	1,402,000	1,737,246	2,639,000	1,237,000	88.2%
Debt Service	1,669,238	1,669,738	1,710,000	1,670,000	434,000	(1,276,000)	-74.6%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	26,295,017	32,383,126	29,777,000	26,672,763	26,427,210	(3,349,790)	-11.2%
Net Revenue/(Expenditures)	(1,166,256)	(2,474,979)	425,000	654,374	(651,410)	(1,076,410)	-253.3%
Change in Non-Cash Items	(1,156,105)	(1,726,105)	(35,891)	(265,265)	-	35,891	-100.0%
Net Increase/(Decrease) in Fund Balance	(2,322,361)	(4,201,084)	389,109	389,109	(651,410)	(1,040,519)	-267.4%
Beginning Cash Balance January 1	11,619,336	9,296,975	5,095,891	5,095,891	5,485,000	389,109	7.6%
Ending Cash Balance December 31	9,296,975	5,095,891	5,485,000	5,485,000	4,833,590	(651,410)	-11.9%
Outstanding Encumbrances	237,543	674,315	600,000	600,000	600,000	-	0.0%
Unencumbered Cash Fund Balance December 31	9,059,433	4,421,576	4,885,000	4,885,000	4,233,590	(651,410)	-13.3%
Unencumbered Cash as % of Expenditures/Uses	34.5%	13.7%	16.4%	18.3%	16.0%		

## Budgetary Highlights

Revenues are projected to decrease almost 15% in the 2016 Adopted Budget for the Gas Utility Funds compared to the 2015 Adopted Budget. Beginning in December of 2015 the Gas Utility will decrease the amount collected from customers for the Gas Cost Recovery or GCR. This change is being implemented to reflect the lower cost of natural gas to the City. There was also a short term financing budgeted for the Gas Utility Funds in 2015 for \$1,000,000 that did not occur and is not being projected for 2016.

Expenditures are expected to decrease over 11% in the 2016 Adopted Budget compared to the 2015 Adopted Budget for the Gas Utility Funds. The two biggest reasons for the expected decrease is the retirement of the 2003 Gas Bonds, which the final payment was made in October of 2015 saving the City approximately \$1,000,000 annually in debt service in the Gas Utility Funds. Also other expenditures are projected to decrease about 14% in 2016 mainly due to the lower price of natural gas the City is expecting to pay. As a result more funds are expected to be put back in the City's Gas System in the form of capital improvements.

Capital improvement projects in the 2016 Adopted Budget include:

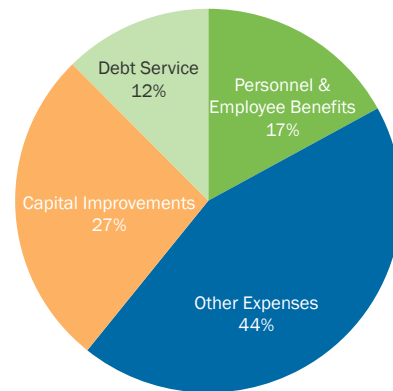
- Funds set aside for Compressed Natural Gas (CNG) conversion of the city fleet
- Gas main replacements
- Meter and valve replacements
- Supervisory Control and Data Acquisition system improvements
- Transmission system testing
- South Hamilton Crossing utility infrastructure

<b>Funds Breakdown</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Projected</b>	<b>2016 Adopted</b>	<b>Change from 2015 Adopted</b>	
Utility Fund 501	21,828,543	27,347,321	26,705,000	23,165,517	23,195,460	(3,509,540)	-13.1%
Construction Fund 512	37,846	-	-	-	-	-	N/A
Capital Improvement Fund 515	2,759,391	3,366,068	1,402,000	1,837,246	2,797,750	1,395,750	99.6%
Rate Stabilization Fund 516	-	-	-	-	-	-	N/A
System Reserve Fund 517	-	-	-	-	-	-	N/A
Bond Service Fund 518	1,669,238	1,669,738	1,670,000	1,670,000	434,000	(1,236,000)	-74.0%
<b>Total Expenditures</b>	<b>26,295,017</b>	<b>32,383,126</b>	<b>29,777,000</b>	<b>26,672,763</b>	<b>26,427,210</b>	<b>(3,349,790)</b>	<b>-11.2%</b>

# Water Utility Funds

The assorted Water Utility Funds are used to account for the various revenues and expenses related to operating the City's Water Utility. The City of Hamilton has individual Water Utility Funds to account for the revenues and costs associated with certain activities such as primary utility operations, debt repayment, and capital improvements. However, the table provided here consolidates all of the Water Utility Funds for presentation purposes. Please note that any inter-fund transfers between the City's various Water Utility Funds have been removed within this presentation due to the net zero impact of those items to the consolidated presentation format.

2016 Adopted Expenditures



Funds Summary	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	6,758	-	-	190,000	190,000	N/A
Charges for Services	14,417,406	14,774,404	13,103,000	13,812,740	13,032,000	(71,000)	-0.5%
Miscellaneous Revenue	191,607	219,344	724,150	207,850	385,525	(338,625)	-46.8%
Other Financing Sources	6,716,492	6,690,000	21,080,000	19,263,961	-	(21,080,000)	-100.0%
Transfers In	-	-	-	12,146	-	-	N/A
<b>Total Revenue/Resources</b>	<b>21,325,506</b>	<b>21,690,505</b>	<b>34,907,150</b>	<b>33,296,697</b>	<b>13,607,525</b>	<b>(21,299,625)</b>	<b>-61.0%</b>
Expenditures/Uses							
Personnel & Employee Benefits	3,416,752	3,105,765	2,840,300	2,693,863	2,830,950	(9,350)	-0.3%
Other Expenses	7,089,342	6,753,848	8,106,700	6,115,731	7,280,550	(826,150)	-10.2%
Capital Improvements	4,624,369	2,223,682	4,948,000	5,542,397	4,462,000	(486,000)	-9.8%
Debt Service	8,909,511	8,922,298	15,459,900	14,867,662	2,065,000	(13,394,900)	-86.6%
Transfers Out	-	-	-	-	-	-	N/A
<b>Total Expenditures/Uses</b>	<b>24,039,974</b>	<b>21,005,593</b>	<b>31,354,900</b>	<b>29,219,653</b>	<b>16,638,500</b>	<b>(14,716,400)</b>	<b>-46.9%</b>
Net Revenue/(Expenditures)	(2,714,468)	684,912	3,552,250	4,077,044	(3,030,975)	(6,583,225)	-185.3%
Change in Non-Cash Items	260,350	(736,208)	(3,122,976)	(3,647,770)	-	3,122,976	-100.0%
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>(2,454,118)</b>	<b>(51,295)</b>	<b>429,274</b>	<b>429,274</b>	<b>(3,030,975)</b>	<b>(3,460,249)</b>	<b>-806.1%</b>
Beginning Cash Balance January 1	12,576,139	10,122,021	10,070,726	10,070,726	10,500,000	429,274	4.3%
Ending Cash Balance December 31	10,122,021	10,070,726	10,500,000	10,500,000	7,469,025	(3,030,975)	-28.9%
Outstanding Encumbrances	1,370,832	1,073,733	1,000,000	1,000,000	1,000,000	-	0.0%
<b>Unencumbered Cash Fund Balance December 31</b>	<b>8,751,189</b>	<b>8,996,993</b>	<b>9,500,000</b>	<b>9,500,000</b>	<b>6,469,025</b>	<b>(3,030,975)</b>	<b>-31.9%</b>
<b>Unencumbered Cash as % of Expenditures/Uses</b>	<b>36.4%</b>	<b>42.8%</b>	<b>30.3%</b>	<b>32.5%</b>	<b>38.9%</b>		

## Budgetary Highlights

Revenues in the Water Utility Funds are projected to decrease about 61% in the 2016 Adopted Budget over the 2015 Adopted Budget amount. A long term financing in the Water System was budgeted for and did occur in 2015 in the form of water revenue bonds. The 2015 Water Bonds refunded the 2002 Water Bonds, retired a 2014 Water Bond Anticipation Note, and reimbursed the Water Funds for capital expenditures related to the Third Street Plaza project. No financings are currently presented in the Water Utility Funds for the 2016 Adopted Budget. Other revenues including sales to customers are expected to remain consistent with the 2015 Adopted Budget levels. Intergovernmental revenue will be budgeted in 2016 for the Build America Bonds (BABs) subsidy payments received from the IRS for interest payments associated with the bonds. These funds have been received in previous years but are being broken out separately due to an accounting change for 2016.

Expenditures in the Water Utility Funds presented in the 2016 Adopted Budget are expected to decrease around 47% compared to the 2015 Adopted Budget. The main driver in the decrease would be debt service due to the refunding of the 2002 Water Bonds and retirement of the 2014 Water Bond Anticipation Note being budgeted and occurring in 2015. Operating expenses are also expected to be down around 11% in the 2016 Adopted Budget as the Water System continues to prudently adjust expenditures through personnel attrition and proactive expense management. These reduced expenditures were enacted in response to the revenue reductions associated with the 2014 Butler County water contract.

Capital improvement projects in the 2016 Adopted Budget include:

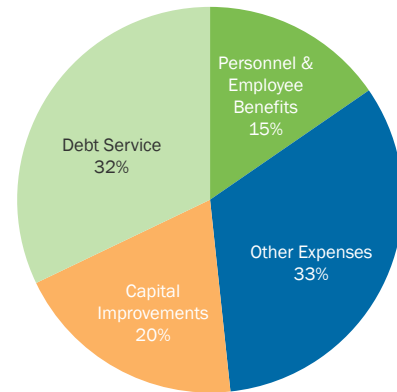
- South Water Treatment Plant upgrades and roof repairs
- New London Road booster station
- Water main replacements
- Annual replacement of meters, valves, and fire hydrants
- South Hamilton Crossing utility infrastructure

<b>Funds Breakdown</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Projected</b>	<b>2016 Adopted</b>	<b>Change from 2015 Adopted</b>	
Utility Fund 503	17,292,688	16,658,883	16,953,900	21,074,256	9,952,750	(7,001,150)	-41.3%
Construction Fund 531	2,864,027	952,057	10,133,000	3,342,885	-	(10,133,000)	-100.0%
Capital Improvement Fund 535	1,760,343	1,271,625	1,665,000	2,199,512	4,620,750	2,955,750	177.5%
Rate Stabilization Fund 536	-	-	-	-	-	-	N/A
System Reserve Fund 537	-	-	-	-	-	-	N/A
Bond Service Fund 538	2,122,917	2,123,029	2,603,000	2,603,000	2,065,000	(538,000)	-20.7%
<b>Total Expenditures</b>	<b>24,039,974</b>	<b>21,005,593</b>	<b>31,354,900</b>	<b>29,219,653</b>	<b>16,638,500</b>	<b>(14,716,400)</b>	<b>-46.9%</b>

# Wastewater Utility Funds

The assorted Wastewater Utility Funds are used to account for the various revenues and expenses related to operating the City's Wastewater/Water Reclamation Utility. The City of Hamilton has individual Wastewater Utility Funds to account for the revenues and costs associated with certain activities such as primary utility operations, debt repayment, and capital improvements. However, the table provided here consolidates all of the Wastewater Utility Funds for presentation purposes. Please note that any inter-fund transfers between the City's various Wastewater Utility Funds have been removed within this presentation due to the net zero impact of those items to the consolidated presentation format.

2016 Adopted Expenditures



Funds Summary	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	238,000	238,000	N/A
Charges for Services	14,418,689	12,192,146	13,608,000	12,144,113	13,712,000	104,000	0.8%
Miscellaneous Revenue	106,094	318,228	469,050	174,751	478,250	9,200	2.0%
Other Financing Sources	-	-	856,000	856,000	-	(856,000)	-100.0%
Transfers In	-	-	-	7,738	-	-	N/A
Total Revenue/Resources	14,524,783	12,510,374	14,933,050	13,182,602	14,428,250	(504,800)	-3.4%
Expenditures/Uses							
Personnel & Employee Benefits	2,378,022	2,443,469	1,971,100	2,229,439	2,339,540	368,440	18.7%
Other Expenses	4,486,983	4,640,103	4,736,900	4,173,572	4,998,550	261,650	5.5%
Capital Improvements	4,360,293	6,240,284	23,178,000	24,988,895	2,974,500	(20,203,500)	-87.2%
Debt Service	4,633,918	4,642,645	4,844,370	4,873,905	4,876,600	32,230	0.7%
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	15,859,216	17,966,500	34,730,370	36,265,811	15,189,190	(19,541,180)	-56.3%
Net Revenue/(Expenditures)	(1,334,432)	(5,456,126)	(19,797,320)	(23,083,209)	(760,940)	19,036,380	-96.2%
Change in Non-Cash Items	60,053	(67,813)	12,062,971	15,348,860	-	(12,062,971)	-100.0%
Net Increase/(Decrease) in Fund Balance	(1,274,380)	(5,523,939)	(7,734,349)	(7,734,349)	(760,940)	6,973,409	-90.2%
Beginning Cash Balance January 1	37,532,667	36,258,288	30,734,349	30,734,349	23,000,000	(7,734,349)	-25.2%
Ending Cash Balance December 31	36,258,288	30,734,349	23,000,000	23,000,000	22,239,060	(760,940)	-3.3%
Outstanding Encumbrances	11,494,433	14,234,071	11,000,000	11,000,000	11,000,000	-	0.0%
Unencumbered Cash Fund Balance December 31	24,763,855	16,500,278	12,000,000	12,000,000	11,239,060	(760,940)	-6.3%
Unencumbered Cash as % of Expenditures/Uses	156.1%	91.8%	34.6%	33.1%	74.0%		



## Budgetary Highlights

Revenues are projected to be relatively flat decreasing around 3% in the Wastewater Utility Funds in the 2016 Adopted Budget. The biggest change from the 2015 Adopted Budget are loan proceeds that were anticipated for the Gilmore Road Pump Station project in 2015 will now be received in 2017. Other revenues including sales to customers are projected to increase around 1% over the 2015 Adopted Budget. Intergovernmental revenue will be budgeted in 2016 for the Build America Bonds (BABs) subsidy payments received from the IRS for interest payments associated with the bonds. These funds have been received in previous years but are being broken out separately due to an accounting change for 2016.

Expenditures in the 2016 Adopted Budget for the Wastewater Utility Funds are anticipated to decrease over 56% due primarily to capital expenditures being down from the 2015 Adopted Budget. This change is a reflection the Interceptor Project, which was undertaken due to the EPA Consent Decree, reaching Substantial Completion by the end of 2015. Wastewater revenue bonds were issued in 2011 to finance this project.

Capital improvement projects in the 2016 Adopted Budget include:

- Wastewater main lining and replacements
- Manhole replacements
- Sewer lateral repairs and renewals
- Various tool and equipment replacement
- Sewage pump replacement
- South Hamilton Crossing utility infrastructure

<b>Funds Breakdown</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Projected</b>	<b>2016 Adopted</b>	<b>Change from 2015 Adopted</b>	
Utility Fund 504	6,894,538	7,113,105	6,708,000	6,432,546	7,147,620	439,620	6.6%
Construction Fund 541	3,327,314	5,857,960	17,588,000	19,330,698	111,320	(17,476,680)	-99.4%
Capital Improvement Fund 545	1,032,979	382,324	5,590,000	5,658,197	3,083,250	(2,506,750)	-44.8%
Rate Stabilization Fund 546	-	-	-	-	-	-	N/A
System Reserve Fund 547	-	-	-	-	-	-	N/A
Bond Service Fund 548	4,604,385	4,613,112	4,844,370	4,844,370	4,847,000	2,630	0.1%
<b>Total Expenditures</b>	<b>15,859,216</b>	<b>17,966,500</b>	<b>34,730,370</b>	<b>36,265,811</b>	<b>15,189,190</b>	<b>(19,541,180)</b>	<b>-56.3%</b>

# Hamilton Highlight

Hamilton recently opened the first CNG fueling station in the region. Hamilton's natural gas system boasts the lowest prices in all of Ohio. It is also the second oldest and largest municipal system in the state.



# 2016 Budget Internal Service Funds

Internal Service funds are used to account for financing goods or services provided by one activity to other activities of the City on a cost reimbursement basis.

**City of Hamilton**  
BUTLER COUNTY OHIO



# Central Benefits

The Central Benefits Fund is used to set aside cash reserves for any payments that may become due for unemployment compensation, retirement payouts, and the workers' compensation retrospective claims program.

## Budgetary Highlights

No revenue or expenditures have been budgeted in this fund for 2016. This fund has cash reserves of \$1.6 million and under Governmental Accounting Standards this fund is considered as part of the General Fund; however the City utilizes this fund for Workers Compensation reserves.

<b>Fund 640</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Projected</b>	<b>2016 Adopted</b>	<b>Change from 2015 Adopted</b>	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	3,345	-	-	N/A
Other Financing Sources	616,260	425,595	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
<b>Total Revenue/Resources</b>	<b>\$616,260</b>	<b>\$425,595</b>	<b>-</b>	<b>\$3,345</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	-	-	-	-	-	-	N/A
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	400,000	600,000	-	(400,000)	-100.0%
<b>Total Expenditures/Uses</b>	<b>-</b>	<b>-</b>	<b>\$400,000</b>	<b>\$600,000</b>	<b>-</b>	<b>(\$400,000)</b>	<b>-100.0%</b>
Net Revenue/(Expenditures)	616,260	425,595	(400,000)	(596,655)	-	400,000	-100.0%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$616,260</b>	<b>\$425,595</b>	<b>(\$400,000)</b>	<b>(\$596,655)</b>	<b>-</b>	<b>\$400,000</b>	<b>-100.0%</b>
Beginning Cash Balance January 1	1,160,736	1,776,997	2,202,592	2,202,592	1,605,936	(596,655)	-27.1%
Ending Cash Balance December 31	1,776,997	2,202,592	1,802,592	1,605,936	1,605,936	(196,655)	-10.9%
Outstanding Encumbrances	-	-	-	-	-	-	N/A
<b>Unencumbered Cash Fund Balance December 31</b>	<b>\$1,776,997</b>	<b>\$2,202,592</b>	<b>\$1,802,592</b>	<b>\$1,605,936</b>	<b>\$1,605,936</b>	<b>(\$196,655)</b>	<b>-10.9%</b>
<b>Unencumbered Cash as % of Expenditures/Uses</b>	<b>N/A</b>	<b>N/A</b>	<b>450.6%</b>	<b>267.7%</b>	<b>N/A</b>		

# Central Services

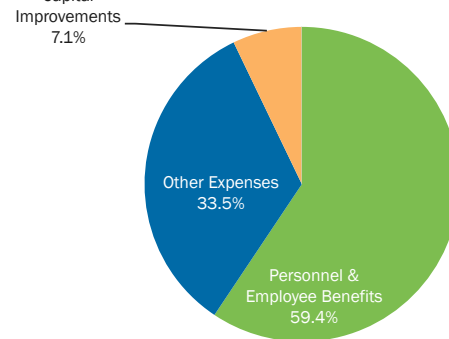
The Central Services Fund is used to account for revenues and expenditures associated with interdepartmental costs of certain goods and services. The operations of the Economic Development, Strategy and Information, Resident Services, the City's Storeroom, and various shared functions between the City's Public Utilities are budgeted within this fund. Shared functions between the Public Utilities that are budgeted within the Central Services Fund include central utility administration, utility customer service, utility meter reading, and utility telecommunications.

## Budgetary Highlights

The 2016 Adopted Budget increases in charges for services is almost 30% more than the 2015 projected charges. The new 2015 Project Implementation Department took a different route in 2015 and is not budgeted for 2016. One new department will be added to the Central Service's fund in 2016; the Department of Strategy and Information, which will have three divisions:

- Administration
- GIS
- Information Technologies

2016 Adopted Expenditures



While the Information Technologies Department has been in this fund for years, it will now be a division of the Department of Strategy and Information.

The Resident Services budget has increased by 67% in 2016, mainly due to the increased personnel costs. This department will be utilizing the Quick Strike Team formed in 2015, for more citywide cleanup. This team has proven to get the job done in an efficient and effective manner.

Fund 620	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	5,376,735	5,806,776	7,780,708	6,150,000	7,953,208	172,500	2.2%
Miscellaneous Revenue	-	-	10,312	500	-	(10,312)	-100.0%
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$5,376,735	\$5,806,776	\$7,791,020	\$6,150,500	\$7,953,208	\$162,188	2.1%
Expenditures/Uses							
Personnel & Employee Benefits	3,403,099	3,659,779	4,928,265	3,943,000	4,716,708	(211,557)	-4.3%
Other Expenses	1,942,666	2,099,690	2,747,755	2,110,000	2,659,526	(88,229)	-3.2%
Capital Improvements	42,025	41,792	273,000	75,000	567,000	294,000	107.7%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$5,387,790	\$5,801,261	\$7,949,020	\$6,128,000	\$7,943,234	(\$5,786)	-0.1%
Net Revenue/(Expenditures)	(11,055)	5,515	(158,000)	22,500	9,974	167,974	-106.3%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	(\$11,055)	\$5,515	(\$158,000)	\$22,500	\$9,974	\$167,974	106.3%
Beginning Cash Balance January 1	13,766	2,711	8,227	8,227	30,727	22,500	273.5%
Ending Cash Balance December 31	2,711	8,227	(149,773)	30,727	40,701	190,474	-127.2%
Outstanding Encumbrances	334,001	448,038	390,000	390,000	390,000	-	0.0%
Unencumbered Cash Fund Balance December 31	(\$331,289)	(\$439,811)	(\$539,773)	(\$359,273)	(\$349,299)	\$190,474	35.3%
Unencumbered Cash as % of Expenditures/Uses	-6.1%	-7.6%	-6.8%	-5.9%	-4.4%		

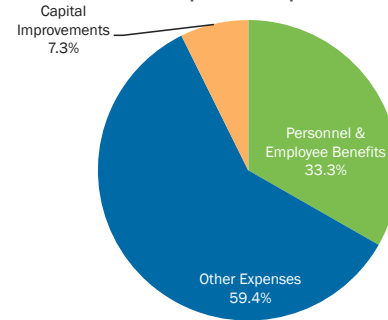
# Fleet Maintenance

The Fleet Maintenance Fund is used to account for revenues and expenditures associated with the maintenance of the City's motor transport equipment by the Fleet Maintenance Division of the Department of Public Works.

## Budgetary Highlights

The 2016 adopted Fleet Maintenance budget is aligned with the 2015 projected costs. The 2016 Adopted Budget is 9.4% less than the 2015 Adopted Budget and Fleet Maintenance has also budgeted the funding of building five new storage barns in 2016. The storage barns have an estimated cost of \$200,000 and the four utility capital funds will provide the revenue for the Fleet Maintenance Fund to build the barns, at a cost of \$50,000 to each utility.

2016 Adopted Expenditures



Fund 610	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	2,688,868	2,413,522	2,820,122	2,675,000	2,563,151	(256,971)	-9.1%
Miscellaneous Revenue	7,452	50	15,000	21,000	15,000	-	0.0%
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
<b>Total Revenue/Resources</b>	<b>\$2,696,320</b>	<b>\$2,413,572</b>	<b>\$2,835,122</b>	<b>\$2,696,000</b>	<b>\$2,578,151</b>	<b>(\$256,971)</b>	<b>-9.1%</b>
Expenditures/Uses							
Personnel & Employee Benefits	800,049	828,467	1,018,674	925,000	907,380	(111,294)	-10.9%
Other Expenses	1,775,320	1,544,200	1,948,087	1,600,000	1,620,487	(327,600)	-16.8%
Capital Improvements	-	-	45,000	30,000	200,000	155,000	344.4%
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	249,632	-	-	N/A
<b>Total Expenditures/Uses</b>	<b>\$2,575,368</b>	<b>\$2,372,667</b>	<b>\$3,011,761</b>	<b>\$2,804,632</b>	<b>\$2,727,867</b>	<b>(\$283,894)</b>	<b>-9.4%</b>
Net Revenue/(Expenditures)	120,952	40,905	(176,639)	(108,632)	(149,716)	26,923	-15.2%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$120,952</b>	<b>\$40,905</b>	<b>(\$176,639)</b>	<b>(\$108,632)</b>	<b>(\$149,716)</b>	<b>\$26,923</b>	<b>-15.2%</b>
Beginning Cash Balance January 1	125,757	246,710	287,615	287,615	178,983	(108,632)	-37.8%
Ending Cash Balance December 31	246,710	287,615	110,976	178,983	29,267	(81,709)	-73.6%
Outstanding Encumbrances	231,966	65,492	70,000	70,000	25,000	(45,000)	-64.3%
<b>Unencumbered Cash Fund Balance December 31</b>	<b>\$14,744</b>	<b>\$222,123</b>	<b>\$40,976</b>	<b>\$108,983</b>	<b>\$4,267</b>	<b>(\$36,709)</b>	<b>-89.6%</b>
<b>Unencumbered Cash as % of Expenditures/Uses</b>	<b>0.6%</b>	<b>9.4%</b>	<b>1.4%</b>	<b>3.9%</b>	<b>0.2%</b>		



# 2016 Budget Trust and Agency Funds

**City of Hamilton**  
BUTLER COUNTY OHIO



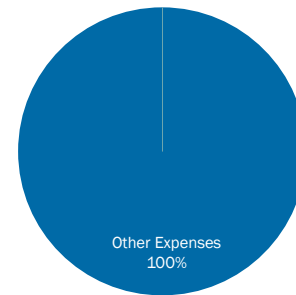
# Benninghofen Trust

The Benninghofen Trust Fund accounts for investment revenues received and expenditures made from a charitable bequest made to the City by the Benninghofen family for the purpose of supporting those in need. The bequest may only be used to generate investment income.

## Budgetary Highlights

The 2016 Adopted Budget for both revenues and expenses was cut by 50% from the 2015 Adopted Budget; to more accurately reflect the 2015 projected results.

2016 Adopted Expenditures



Fund 730	2013 Actual	2014 Actual	2015 Adopted	2015 Projected	2016 Adopted	Change from 2015 Adopted	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	176	248	500	248	250	(250)	-50.0%
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
Total Revenue/Resources	\$176	\$248	\$500	\$248	\$250	(\$250)	-50.0%
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	224	248	500	248	250	(250)	-50.0%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
Total Expenditures/Uses	\$224	\$248	\$500	\$248	\$250	(\$250)	-50.0%
Net Revenue/(Expenditures)	(48)	-	-	-	-	-	N/A
Change in Non-Cash Items	-	-	-	-	-	-	N/A
Net Increase/(Decrease) in Fund Balance	(\$48)	-	-	-	-	-	N/A
Beginning Cash Balance January 1	75,048	75,000	75,000	75,000	75,000	-	0.0%
Ending Cash Balance December 31	75,000	75,000	75,000	75,000	75,000	-	N/A
Outstanding Encumbrances	-	-	-	-	-	-	N/A
Unencumbered Cash Fund Balance December 31	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	-	0.0%
Unencumbered Cash as % of Expenditures/Uses	33449.3%	30303.0%	15000.0%	30303.0%	30000.0%		

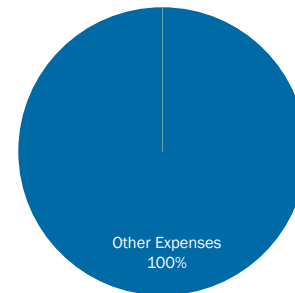
# Unclaimed Monies

The Unclaimed Monies Fund accounts for checks disbursed by the City that were never cashed. The current fund holds such monies from checks dating prior to 2010.

## Budgetary Highlights

After transferring the balance of Unclaimed Funds to the General Fund in 2015; the City will transfer old outstanding checks dated prior to June 30, 2015 go to the Unclaimed Monies Fund resulting in budgeted revenues of \$150,000. The City budgeted an expenditure of \$25,000 for potential individuals and businesses making claim to these monies.

2016 Adopted Expenditures



<b>Fund 715</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015 Projected</b>	<b>2016 Adopted</b>	<b>Change from 2015 Adopted</b>	
Revenues/Resources							
Taxes	-	-	-	-	-	-	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	-	-	N/A
Recreation Fees	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	7,500	-	150,000	142,500	1900.0%
Other Financing Sources	-	-	-	-	-	-	N/A
Transfers In	-	-	-	-	-	-	N/A
<b>Total Revenue/Resources</b>	<b>-</b>	<b>-</b>	<b>\$7,500</b>	<b>-</b>	<b>\$150,000</b>	<b>\$142,500.0</b>	<b>1900.0%</b>
Expenditures/Uses							
Personnel & Employee Benefits	-	-	-	-	-	-	N/A
Other Expenses	47	7,140	100,000	100,000	25,000	(75,000)	-75.0%
Capital Improvements	-	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	-	N/A
<b>Total Expenditures/Uses</b>	<b>\$47</b>	<b>\$7,140</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$25,000</b>	<b>(\$75,000.0)</b>	<b>-75.0%</b>
Net Revenue/(Expenditures)	(47)	(7,140)	(92,500)	(100,000)	125,000	217,500	-235.1%
Change in Non-Cash Items	-	-	-	-	-	-	N/A
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>(\$47)</b>	<b>(\$7,140)</b>	<b>(\$92,500)</b>	<b>(\$100,000)</b>	<b>\$125,000</b>	<b>\$217,500</b>	<b>-235.1%</b>
Beginning Cash Balance January 1	107,797	107,751	100,610	100,610	610	(100,000)	N/A
Ending Cash Balance December 31	107,751	100,610	8,110	610	125,610	117,500	N/A
Outstanding Encumbrances	-	-	-	-	-	-	N/A
<b>Unencumbered Cash Fund Balance December 31</b>	<b>\$107,751</b>	<b>\$100,610</b>	<b>\$8,110</b>	<b>\$610</b>	<b>\$125,610</b>	<b>\$117,500.0</b>	<b>1448.8%</b>
<b>Unencumbered Cash as % of Expenditures/Uses</b>	<b>230828.2%</b>	<b>1409.1%</b>	<b>8.1%</b>	<b>0.6%</b>	<b>502.4%</b>		

# Hamilton Highlight

Hamilton's Water Utility has won multiple awards for its outstanding water quality, including the prestigious Berkeley Springs Gold Medal for "Best Tasting Water In The World" in 2010 and 2015.



2009 - Best in the Nation

2010 - Best in the World

2014 - Silver Medal

2015 - Best in the World

Hosted by the historic spa town of Berkeley Springs, West Virginia, the Berkeley Springs International Water Tasting event is the largest water tasting competition in the world with more than one hundred waters from across the country and around the globe.

The City of Hamilton has been recognized at this event several times, earning the distinction of the "Best Tasting Water In The World" in 2010 after being named "Best in the Nation" in 2009. Hamilton's bottled water was also recognized in 2012 and placed in the top five for "Best Packaging". In 2014 Hamilton received the Silver Medal for Best Municipal Water and most recently received Best in the World again in 2015.



2010 - Best in Ohio

2012 - Best in Ohio

2013 - Best in Ohio

2013- National Finalist

The American Water Works Association (AWWA) is the authoritative resource for knowledge, information, and advocacy to improve the quality and supply of water in North America and beyond. The AWWA is the largest organization of water professionals in the world and works to advance public health, safety, and welfare by uniting the efforts of the entire water community.

The AWWA has recognized the City of Hamilton several times for its outstanding water and has named the City's water the Best in Ohio in 2010, 2012, and 2013. Most recently, Hamilton was named a National Finalist for AWWA's Taste Test and ranked in the top five "Best of The Best" across the nation in 2012.

2016 Budget

# Appendices

**City of Hamilton**  
BUTLER COUNTY OHIO



# Glossary: A - Bo

**Accounts Payable.** A liability account reflecting amounts owed to persons/organizations for goods and services received

**Accounts Receivable.** An asset account reflecting amounts owing from persons/organizations for goods and services provided

**Accrual Basis.** A method of accounting that recognizes the financial effect of transactions when they occur as opposed to when cash is actually received or spent

**Adopted Budget.** A budget that has been prepared and reviewed in accordance with State law and has been duly adopted by City Council

**Allocate.** To set aside portions of budgeted expenditures that are specifically designated for a certain purpose

**Annual Budget.** A budget covering a single fiscal year (January 1 to December 31)

**Appropriation.** A legal authorization by the City Council to make expenditures and incur obligations for a specific purpose

**Assess.** To establish an official property value for taxation

**Assessed Valuation.** A value that is established for real or personal property for taxation purposes. Ohio Revised Code 5713.01 assigns the duty of appraising real estate and determining properties' assessed value to the County Auditor

**Assets.** Property owned by the City which has monetary value

**Attrition.** A method of achieving a reduction in personnel by not re-filling the position vacated through resignation, reassignment, transfer, retirement, or means other than layoffs

**Authorized Positions.** Employee positions that are authorized in the adopted budget for the fiscal year

**Balanced Budget (per the State of Ohio).** A budget in which each fund's beginning of the year cash balances plus the fund's projected annual revenues are equal to the annual expenditure appropriation of each fund

**Base Rate.** A fixed monthly utility charge that includes customer charges and usage charges that are independent of other charges and/or adjustments such as riders

**Basis of Accounting.** A term used to describe when revenues, expenditures, expenses and transfers are recognized in the accounts and reported on the financial statements, specifically relating to the timing of measurements

**Boiler.** A device for generating steam for power, processing, or heating purposes; or hot water for heating purposes or hot water supply. Heat from an external combustion source is transmitted to a fluid contained within the tubes found in the boiler shell. This fluid is delivered to an end-use at a desired pressure, temperature, and quality

**Bond.** A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates in the future called the maturity date(s), together with periodic interest at a specified rate

**Bond Market.** The term used to describe the method of obtaining financing by issuing bonds through either competitive or negotiated methods. The market rate for bonds is determined by prevailing rate of similar issues from other municipalities

**Bond Rating.** A rating (made by an established bond rating company) from a schedule of grades, indicating the probability of timely repayment of principal and interest on bonds issued



# Glossary: Bo - Ci

**Bond Indenture.** A legal and binding contract between a bond issuer and the bondholders. The indenture specifies all the important features of a bond, such as its maturity date, timing of interest payments, method of interest calculation, callable/convertible features if applicable and so on. The indenture also contains all the terms and conditions applicable to the bond issue. Other critical information included in the indenture are the financial covenants that govern the issuer and the formulas for calculating whether the issuer is within the covenants

**Bond Refinancing (Refunding).** The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions

**Budget.** A plan of financial operation comprised of an estimate of proposed expenditures for a given period and the proposed means of financing them. Each City of Hamilton budget is an annual budget. The expenditures in the budget agree with the appropriations approved by the City Council

**Budget Calendar.** The schedule of key dates, which the City follows in preparation and adoption of its budget

**Budgeting for Outcomes.** Type of priority-based budgeting that connects government spending to results within the community

**CAFR.** Comprehensive Annual Financial Report; The official annual report of the City of Hamilton. The Comprehensive Annual Financial Report is prepared in conformity with Generally Accepted Accounting Principles (GAAP) by the City and includes an accounting opinion issued by an outside auditor

**CALEA.** Communications Assistance for the Law Enforcement Act; A voluntary accreditation for law enforcement agencies based on a body of standards internationally accepted by the law enforcement community

**Capital Assets.** Items that are tangible, have an economic life greater than one year, and maintain their identities throughout their useful lives. Also known as fixed assets

**Capital Improvements.** Additions and/or replacements to the City's buildings, and infrastructure assets (e.g., highways, sewer and water lines, pumping stations, etc.)

**Capital Outlay.** Represents an expenditure designated for the purchase of fixed assets such as depreciation, machinery, equipment, or vehicles

**Capital Project Fund.** A fund created to account for financial resources to be used for acquisition or construction of major capital facilities

**Capital Reserve.** An account used to segregate a portion of the government's equity to be used for future capital program expenditures

**Carry Over Balance.** An amount of cash remaining at the end of a fiscal year after all of the year's financial obligations have been satisfied. The cash balance is "carried over" as the beginning cash balance of the next year

**Cash Basis.** A basis of accounting under which transactions are recognized only when cash is received or disbursed

**CD.** Community Development

**CDBG.** Community Development Block Grant; Federal entitlement program designed to benefit low and moderate income persons, specifically in the areas of housing and community development

**Charges for Services.** A charge or fixed rate for the purchase of an article or service including a variety of fees and charges. Examples include purchase of birth certificates, planning review fees, utility bills, etc

**Chart of Accounts.** The classification system used by a city to organize the accounting for various funds

**City Council.** The governing body of the City of Hamilton. There are currently seven City Council members including one Mayor

# Glossary: Ci - D

**City Manager.** The chief executive officer of the City of Hamilton appointed by City Council

**City Manager's Letter.** The opening section of the budget, which provides the City Council and the public with a general summary of the most important aspects of the budgets, major changes, and the views and recommendations of the City Manager

**CIP.** Capital Improvements Program; A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs

**Collective Bargaining Agreement.** A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and other matters)

**Commodities.** An expenditure category that includes supplies and materials that are consumed as they are used. Some examples of commodities are chemicals, office supplies, cleaning supplies, and supplies to maintain equipment

**Compressed Natural Gas (CNG).** CNG is a readily available alternative to gasoline that's made by compressing natural gas to less than 1% of its volume at standard atmospheric pressure. Consisting mostly of methane, CNG is odorless, colorless and tasteless. It's drawn from domestically drilled natural gas wells or in conjunction with crude oil production

**Constant or Real Dollars.** The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past

**Contingency.** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted

**Contractual Services.** An expenditure category that includes all services provided by outside and internal consultants and vendors. Examples include computer maintenance contracts, legal services, memberships in professional organizations, and telephone bills

**CPI.** Consumer Price Index; A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation)

**Cost of Service.** A rate-making concept used for the design and development of rate schedules to ensure that the filed rate schedules recover only the cost of providing the electric service at issue. This concept attempts to correlate the utility's costs and revenue with the service provided to each of the various customer classes

**Debt Service.** Debt service expenditures which include principal, interest, and collection fees

**Debt Service Fund.** A fund created to account for financial resources to be used for the payment of debt obligations of the City. Payments made by a Debt Service Fund include principal, interest, and trustee fees (if applicable) on City bonds

**Deficit.** The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period

**Department.** A major unit of organization in the City comprised of subunits called divisions

**Depreciation.** Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. Depreciation is determined by allocating the cost of capital assets over the estimated useful lives of the assets on a straight-line basis

**Disbursement.** Payment for goods and/or services in cash

## **Distinguished Budget Presentation**

**Awards Program.** A voluntary program administered by Government Finance Officers Association to encourage governments to prepare effective budget documents. This award is the highest form of recognition in governmental budgeting and represents a significant achievement

**Distribution System.** The portion of the transmission and facilities of an electric system that is dedicated to delivering electric energy to an end-user

# Glossary: E - Go

**Employee (or Fringe) Benefits.** Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Medicare and the various pension, medical, and life insurance plans

**Encumbrances.** Commitments related to unperformed contracts for goods or services

**Enterprise Fund.** A fund created to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, electric, golf course). The expenses of an Enterprise Fund are usually financed or recovered through user charges (e.g., golf fees)

**Entitlements.** Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the money, usually the State or the Federal government.

**Estimated Revenue.** Amount of projected revenue to be collected during the fiscal year

**Expenditures.** Cash payments for goods received, services rendered, or debt obligations

**Final Budget.** Term used to describe revenues and expenditures for the year beginning January 1 and ending December 31 adopted by Council

**Financial Plan.** A multi-year financial forecast of all revenues and expenditures of the City for all major funds. This forecast is the basis of the City's annual budget

**Fiscal Policy.** A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding

**Fiscal Year.** A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City's fiscal year runs from January 1 through December 31.

**Fixed Assets.** Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. Also known as Capital Expenditures

**Forecasting.** A process of analyzing data to determine future trends

**FTE.** Full Time Equivalent; Ratio of total number of paid hours (part time or grant employees) to the number of working hours (2,080 hours for a full time employee) per year

**Function.** Related activities intended for the same purpose. Example: the Police and Fire Divisions perform activities associated with the function of public safety

**Fund.** A fiscal and accounting entity with a self-balancing set of accounts that records all financial transactions for specific activities

**Fund Balance.** The difference between assets and liabilities reported in a fund. Also known as a Carry Over Balance or Retained Earnings

**GAAP.** Generally Accepted Accounting Principles; Rules and procedures that serve as the norm for the fair presentation of financial statements

**General Fund.** Fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio and the Charter of the City

**GFOA.** Government Finance Officers Association; An organization that supports the advancement of governmental accounting, auditing, and financial reporting

**GIS.** Geographic Information System; Computer system that illustrates geographic details of land and/or property

**Goal.** A statement of broad direction, purpose or intent based on the needs of the community.

# Glossary: Go - Op

**Governmental Fund.** Fund generally used to account for tax-supported activities

**Grants.** A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee

**HUD.** United States Department of Housing and Urban Development

**Independent Auditor's Report.** The official written communication of the results of an audit. In a financial audit, the independent auditor's report typically will offer an opinion on whether a set of financial statements is fairly presented in conformity with GAAP

**Indirect Cost.** A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**Infrastructure.** An asset such as streets, water and sewer lines, treatment facilities, traffic signals, etc.

**Interfund Transfer.** Flow of cash between funds of the same governmental entity

**Intergovernmental Revenue.** Revenue received from other governmental entities such as the county, state or federal government, most generally in the form of grants, taxes, or subsidies

**Internal Service Charges.** The charges to user departments for internal services provided by another City department or function

**Internal Service Fund.** A fund created to account for the financing of goods or services provided by one department to other departments of the City

**Levy.** Taxes imposed for the support of governmental activities

**Line-Item Budget.** A budget prepared along departmental lines that focuses on individual accounts within each department, such as supplies

**Load Factor.** The ratio of the average load to peak load during a specified time interval

**Long-Term Debt.** Debt with a maturity of more than one year after the date of issuance

**Maturities.** The dates on which the principal or stated values of investments or debt obligation mature and may be reclaimed

**Mill.** The value of 1/1000 of one dollar used in computing taxes (usually property taxes) by multiplying the rate times the taxable value divided by 1,000. Example: 5.9 Mills with taxable property value of \$100,000 is calculated:

$$\$100,000/1,000 \times 5.9 = \$590$$

**Millage.** A tax rate on property, expressed in mills per dollar of value of the property

**Mission.** A description of the scope and purpose of a specific entity

**Modified Accrual Accounting.** A basis of accounting in which expenditures are accrued but revenues are accounted for when they become measurable and available

**Net Budget.** The legally adopted budget less all interfund transfers and interdepartmental charges

**Nominal Dollars.** The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today

**Note.** A written promise to pay a certain amount of money on a specific date with interest; a short-term debt. Most notes are one year or less

**Obligations.** Amounts which are owed including liabilities and encumbrances

**ODOT.** Ohio Department of Transportation

**OKI.** Ohio, Kentucky, and Indiana tri-State area

**Operating Expenses.** Day-to-day expenses necessary for the maintenance of the enterprise. Operating expenses include payroll, employee benefits, depreciation, repairs, etc.

# Glossary: Op - Ro

**Operating Revenue.** Revenue or funds received as income to pay for ongoing day-to-day operations

**OPWC.** Ohio Public Works Commission; was created to assist in financing local public infrastructure improvements under the State Capital Improvements Program and the Local Transportation Improvements Program

**Output Indicator.** A unit of work accomplished, without reference to the resources required to do the work. Output indicators do not reflect the effectiveness or efficiency of the work performed. (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made)

**Peak Demand.** The maximum (electric) load during a specified period of time

**Performance Indicators.** Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs

**Performance Measure.** Data collected to determine how effective or efficient a program is in achieving its objectives

**PERS.** Public Employees Retirement System

**Personal Services.** An expenditure category which includes all City employee salary and fringe benefit costs

**PJM.** Pennsylvania, Jersey, Maryland (PJM) regional electric transmission network

**Prior-Year Encumbrances.** Obligations from previous fiscal years in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated

**Program.** A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible

**Program Budget.** A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments

**Program Performance Budget.** A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance indicators

**Program Revenue (Income).** Revenues earned by a program, including fees for services, license and permit fees, and fines

**Real Property.** Property which is land, buildings, or other capital improvement which become an integral and connected part to the real property (an example is playground equipment).

**Reserve.** An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose

**Resolution.** A special or temporary order of a legislative body; An order of a legislative body requiring less legal formality than an ordinance or statute

**Resources.** Total amounts available for appropriation including estimated revenues, fund transfers and beginning balances

**Retained Earnings.** The historically accumulated earnings of an enterprise fund less any amounts transferred to other funds not deemed for operational purposes

**Revaluation.** The process used by the assessor to place a new value on real property and improvements for determining the parcel's assessed value for property tax purposes. A revaluation is performed on all taxable properties in the same year

**Revenue.** Sources of income financing the operations of government

**RFP.** Request for Proposal

**ROI.** Return on Investment

**RP3.** Reliable Public Power Provider

# Glossary: Se - Us

**Service Level.** Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload

**Special Assessment.** A levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties

**Special Assessment Fund.** A fund created to account for the use of special assessment receipts

**Special Revenue Fund.** A fund created to account for financial resources which are designated for a specific operational purpose by local or state regulations

**State Bond Issue No. II.** A bond issue of the State of Ohio, the proceeds of which are distributed to local governments in Ohio for approved capital improvement (e.g., roads, bridges, utilities) projects

**Strategic Plan.** The document prepared by the City which defines the major issues and establishes a process to continually review and improve the City organization's vision of the community. The Strategic Plan provides the framework within which the overall direction of the City will be guided and against which policy decisions and issues will be measured

**Structurally Balanced Budget.** A budget in which all funds' expenditures are equal to or less than the amount of revenue projected for each budget year

**Subsidy.** Monetary assistance granted by a government to a person or group in support of a project or enterprise being in the public interest

**Substation.** Facility equipment that switches, changes, or regulates electric voltage

**Supplemental Appropriation.** A legal authorization by the City Council to make expenditures and to incur obligations which are additional to the authorization contained in the City's original annual appropriation

**Taxes.** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for benefit, such as special assessments

**Tax Levy.** The resultant product when the millage is multiplied by assessed real property value

**TIF.** Tax Incremental Financing District; A geographic area within the City designated as a district to allow for certain infrastructure and building improvement costs to be recovered through tax incremental levies. Future property taxes are used to repay the cost of the infrastructure and other improvements

**TIF Payments.** Tax Incremental Financing payments; payment is made to a designated district for property taxes

**Transfers In/Out.** Amounts transferred from one fund to another to assist in financing the services or purchases for the recipient fund

**Transmission System (electric).** An interconnected group of electric transmission lines and associated equipment for moving or transferring electric energy in bulk between points of supply and points at which it is transformed for delivery over the distribution system lines to consumers or is delivered to other electric systems

**Trust Funds.** Funds established to account for assets held for other City funds

**Unencumbered Balance.** The amount of money in a fund that is neither expended nor encumbered and is still available for future purposes

**Unreserved Fund Balance.** Portion of a fund's balance that is not restricted for a specified purpose and is available for general appropriation

**User Charge or User Fees.** Charges for service, the payments of a fee for direct receipt of a public service by the party benefiting from the service (e.g., greens fees, water bill payments)



# Glossary: Ut - Z

**Utility.** A service or commodity used for generation and transmission or distribution to the general public such as electricity, gas, or water. The City of Hamilton has utility charges for water, gas, electric, and wastewater

**Variable Cost.** A cost that increases/decreases with increases/decreases in the amount of service provided

**Vital Statistics.** Statistics concerning the important events in human life, such as births, deaths, health and diseases

**Working Cash.** Excess of readily available assets over current liabilities, or cash on hand equivalents which may be used to satisfy cash flow needs

**Workload Indicator.** A unit of work to be done (e.g., number of permit applications received or the number of burglaries to be investigated)

**Work Years.** The amount of personnel resources required for a program expressed in terms of the “full-time equivalent” number of employees. One “work year” is equal to one full-time, year-round employee. For most categories, this equals 2,080 hours year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of “work years” for the position



# 2016 Budget Classification Summary

The following Classification Summary outlines the revenues and expenditures of the 2016 Budget approved by the Hamilton City Council on December 09, 2015 through appropriations ordinance OR2015-12-103.

The Classification Summary provides extremely detailed information regarding 2016 appropriations while the consolidated Fund Matrix found earlier in the budget book (page 39) illustrates major revenue and expenditure categories in an aggregated and easy to read format. Additionally, the All Funds Budget Summary found on page 33 provides a different illustration of revenues and expenditures as well as a chart showing estimated expenditure by categories such as Debt Service and Personnel and Employee Benefits.

**City of Hamilton**  
BUTLER COUNTY OHIO



# Annual Budget by Account Classification Report

## Summary

	2013 Actual Amount	2014 Actual Amount	2015 Adopted Budget	2015 Amended Budget	2016 Council Final
<b>Fund: 100 General</b>					
<b>Revenue</b>					
RE01-Taxes - Taxes	\$22,686,915.87	\$23,008,313.49	\$22,813,000.00	\$23,768,000.00	\$24,419,875.00
RE02-Lic/Permit - Licenses & Permits	\$1,222,232.29	\$1,333,219.20	\$1,178,445.00	\$1,327,320.00	\$1,183,650.00
RE03-Intergovt - Intergovernmental Revenue	\$2,336,019.14	\$1,852,607.19	\$1,560,465.00	\$1,676,556.00	\$1,678,965.00
RE04-Chg Serv - Charges For Services	\$12,408,039.69	\$12,650,527.10	\$13,875,278.00	\$14,360,278.00	\$14,488,180.00
RE05-Recreation - Recreation Fees	\$114,938.00	\$188,976.06	\$0.00	\$78,450.00	\$90,000.00
RE07-Fine/Forft - Fines And Forfeits	\$704,275.73	\$729,686.20	\$721,800.00	\$756,800.00	\$746,420.00
RE09-Misc - Miscellaneous Revenue	\$258,181.54	\$190,643.61	\$183,205.00	\$259,612.00	\$262,480.00
RE10-Financing - Other Financing Sources	\$143,540.28	\$144,908.19	\$1,000.00	\$1,000.00	\$0.00
RE11-Transfers - Transfers In	\$2,551,426.69	\$915,025.41	\$225,000.00	\$1,589,450.00	\$0.00
<b>Revenue Totals</b>	<b>\$42,425,569.23</b>	<b>\$41,013,906.45</b>	<b>\$40,558,193.00</b>	<b>\$43,817,466.00</b>	<b>\$42,869,570.00</b>
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$31,542,560.66	\$30,746,858.11	\$31,913,321.00	\$32,036,917.00	\$30,793,496.00
EX2-Other Exp - Other Expenditures	\$10,275,427.53	\$10,983,883.86	\$10,270,776.00	\$15,088,368.00	\$12,076,074.00
EX3-Cap Imp - Capital Improvements	\$131.70	\$15,846.60	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	<b>\$42,425,569.23</b>	<b>\$41,013,906.45</b>	<b>\$40,558,193.00</b>	<b>\$43,817,466.00</b>	<b>\$42,869,570.00</b>
<b>Expenditure Totals</b>	<b>\$41,818,119.89</b>	<b>\$41,746,588.57</b>	<b>\$42,184,097.00</b>	<b>\$47,125,285.00</b>	<b>\$42,869,570.00</b>
<b>Fund Total: General</b>	<b>\$607,449.34</b>	<b>(\$732,682.12)</b>	<b>(\$1,625,904.00)</b>	<b>(\$3,307,819.00)</b>	<b>\$0.00</b>
<b>Fund: 200 One Renaissance Center Fd</b>					
<b>Revenue</b>					
RE04-Chg Serv - Charges For Services	\$2,160,749.36	\$2,111,893.77	\$2,125,150.00	\$2,125,150.00	\$2,125,150.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	<b>\$2,160,749.36</b>	<b>\$2,111,893.77</b>	<b>\$2,125,150.00</b>	<b>\$2,125,150.00</b>	<b>\$2,125,150.00</b>
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$1,966,067.31	\$2,163,504.23	\$2,377,440.00	\$2,313,848.00	\$2,288,600.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$4,577.74	\$200,000.00	\$185,974.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	<b>\$2,160,749.36</b>	<b>\$2,111,893.77</b>	<b>\$2,125,150.00</b>	<b>\$2,125,150.00</b>	<b>\$2,125,150.00</b>
<b>Expenditure Totals</b>	<b>\$1,966,067.31</b>	<b>\$2,168,081.97</b>	<b>\$2,577,440.00</b>	<b>\$2,499,822.00</b>	<b>\$2,288,600.00</b>
<b>Fund Total: One Renaissance Center Fd</b>	<b>\$194,682.05</b>	<b>(\$56,188.20)</b>	<b>(\$452,290.00)</b>	<b>(\$374,672.00)</b>	<b>(\$163,450.00)</b>
<b>Fund: 2010 HOME FUND 2010</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$850.00	\$0.00	\$19,150.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	<b>\$850.00</b>	<b>\$0.00</b>	<b>\$19,150.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$850.00	\$0.00	\$19,150.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	<b>\$850.00</b>	<b>\$0.00</b>	<b>\$19,150.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Expenditure Totals</b>	<b>\$850.00</b>	<b>\$0.00</b>	<b>\$19,150.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund Total: HOME FUND 2010</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund: 2011 HOME FUND 2011</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$793,621.50	\$202,368.06	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	<b>\$793,621.50</b>	<b>\$202,368.06</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$206.33	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$793,415.17	\$202,368.06	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	<b>\$793,621.50</b>	<b>\$202,368.06</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Expenditure Totals</b>	<b>\$793,621.50</b>	<b>\$202,368.06</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund Total: HOME FUND 2011</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund: 2012 HOME FUND 2012</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$105,067.65	\$410,006.41	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$2,190.09	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	<b>\$107,257.74</b>	<b>\$410,006.41</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$8,854.36	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$102,761.41	\$410,006.41	\$0.00	\$0.00	\$0.00

# Annual Budget by Account Classification Report

## Summary

	2013 Actual Amount	2014 Actual Amount	2015 Adopted Budget	2015 Amended Budget	2016 Council Final
<b>Revenue Totals:</b>	\$107,257.74	\$410,006.41	\$0.00	\$0.00	\$0.00
<b>Expenditure Totals</b>	\$111,615.77	\$410,006.41	\$0.00	\$0.00	\$0.00
<b>Fund Total: HOME FUND 2012</b>	(\$4,358.03)	\$0.00	\$0.00	\$0.00	\$0.00
<b>Fund: 2013 HOME FUND 2013</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$75,105.05	\$306,879.77	\$27,591.00	\$21,019.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$4,408.96	\$1,750.44	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$34,842.00	\$0.00	\$2,889.00	\$2,000.00	\$0.00
<b>Revenue Totals</b>	\$114,356.01	\$308,630.21	\$30,480.00	\$23,019.00	\$0.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$10,310.93	\$10,015.81	\$6,764.00	\$419.00	\$0.00
EX2-Other Exp - Other Expenditures	\$85,951.74	\$314,707.74	\$23,716.00	\$22,600.00	\$0.00
<b>Revenue Totals:</b>	\$114,356.01	\$308,630.21	\$30,480.00	\$23,019.00	\$0.00
<b>Expenditure Totals</b>	\$96,262.67	\$324,723.55	\$30,480.00	\$23,019.00	\$0.00
<b>Fund Total: HOME FUND 2013</b>	\$18,093.34	(\$16,093.34)	\$0.00	\$0.00	\$0.00
<b>Fund: 2014 HOME FUND 2014</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$123,346.02	\$319,115.00	\$240,587.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$4,314.49	\$72,938.00	\$70,686.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$33,821.00	\$33,821.00	\$33,821.00	\$0.00
<b>Revenue Totals</b>	\$0.00	\$161,481.51	\$425,874.00	\$345,094.00	\$0.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$18,737.81	\$16,343.00	\$9,265.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$108,442.38	\$409,531.00	\$336,307.00	\$0.00
<b>Revenue Totals:</b>	\$0.00	\$161,481.51	\$425,874.00	\$345,094.00	\$0.00
<b>Expenditure Totals</b>	\$0.00	\$127,180.19	\$425,874.00	\$345,572.00	\$0.00
<b>Fund Total: HOME FUND 2014</b>	\$0.00	\$34,301.32	\$0.00	(\$478.00)	\$0.00
<b>Fund: 207 Hamilton Court Sec.Proj.</b>					
<b>Revenue</b>					
RE07-Fine/Forft - Fines And Forfeits	\$41,656.77	\$50,761.62	\$52,886.00	\$52,886.00	\$54,500.00
<b>Revenue Totals</b>	\$41,656.77	\$50,761.62	\$52,886.00	\$52,886.00	\$54,500.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$70,500.00	\$70,500.00	\$70,500.00	\$70,500.00	\$70,500.00
<b>Revenue Totals:</b>	\$41,656.77	\$50,761.62	\$52,886.00	\$52,886.00	\$54,500.00
<b>Expenditure Totals</b>	\$70,500.00	\$70,500.00	\$70,500.00	\$70,500.00	\$70,500.00
<b>Fund Total: Hamilton Court Sec.Proj.</b>	(\$28,843.23)	(\$19,738.38)	(\$17,614.00)	(\$17,614.00)	(\$16,000.00)
<b>Fund: 208 Hamilton Court Sp Proj Fd</b>					
<b>Revenue</b>					
RE07-Fine/Forft - Fines And Forfeits	\$27,659.74	\$27,724.78	\$29,370.00	\$29,370.00	\$29,360.00
<b>Revenue Totals</b>	\$27,659.74	\$27,724.78	\$29,370.00	\$29,370.00	\$29,360.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
EX2-Other Exp - Other Expenditures	\$17,000.00	\$23,375.00	\$25,500.00	\$23,375.00	\$29,250.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	\$27,659.74	\$27,724.78	\$29,370.00	\$29,370.00	\$29,360.00
<b>Expenditure Totals</b>	\$17,000.00	\$23,375.00	\$30,500.00	\$28,375.00	\$34,250.00
<b>Fund Total: Hamilton Court Sp Proj Fd</b>	\$10,659.74	\$4,349.78	(\$1,130.00)	\$995.00	(\$4,890.00)
<b>Fund: 210 Pub Safety/Health Inc Tax</b>					
<b>Revenue</b>					
RE01-Taxes - Taxes	\$2,844,698.85	\$2,897,290.42	\$2,845,000.00	\$3,000,000.00	\$3,085,625.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$2,844,698.85	\$2,897,290.42	\$2,845,000.00	\$3,000,000.00	\$3,085,625.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$2,695,172.38	\$3,399,256.49	\$3,050,000.00	\$3,050,000.00	\$3,281,250.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	\$2,844,698.85	\$2,897,290.42	\$2,845,000.00	\$3,000,000.00	\$3,085,625.00
<b>Expenditure Totals</b>	\$2,695,172.38	\$3,399,256.49	\$3,050,000.00	\$3,050,000.00	\$3,281,250.00
<b>Fund Total: Pub Safety/Health Inc Tax</b>	\$149,526.47	(\$501,966.07)	(\$205,000.00)	(\$50,000.00)	(\$195,625.00)
<b>Fund: 211 Rounding Up Util Acct Trs</b>					
<b>Revenue</b>					
RE09-Misc - Miscellaneous Revenue	\$3,172.54	\$2,415.85	\$4,000.00	\$4,000.00	\$3,500.00
<b>Revenue Totals</b>	\$3,172.54	\$2,415.85	\$4,000.00	\$4,000.00	\$3,500.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$3,167.11	\$2,568.47	\$4,000.00	\$4,000.00	\$3,500.00
<b>Revenue Totals:</b>	\$3,172.54	\$2,415.85	\$4,000.00	\$4,000.00	\$3,500.00
<b>Expenditure Totals</b>	\$3,167.11	\$2,568.47	\$4,000.00	\$4,000.00	\$3,500.00

# Annual Budget by Account Classification Report

## Summary

	2013 Actual Amount	2014 Actual Amount	2015 Adopted Budget	2015 Amended Budget	2016 Council Final
<b>Fund Total: Rounding Up Util Acct Trs</b>	\$5.43	(\$152.62)	\$0.00	\$0.00	\$0.00
<b>Fund: 212 Hamilton Mun Ct Cap Imp</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE04-Chg Serv - Charges For Services	\$88,350.59	\$101,338.80	\$105,588.00	\$105,588.00	\$108,788.00
RE07-Fine/Forft - Fines And Forfeits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$88,350.59	\$101,338.80	\$105,588.00	\$105,588.00	\$108,788.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$66,256.87	\$67,854.94	\$70,302.00	\$71,802.00	\$24,620.00
EX2-Other Exp - Other Expenditures	\$38,267.65	\$53,321.77	\$54,500.00	\$54,500.00	\$56,425.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	\$88,350.59	\$101,338.80	\$105,588.00	\$105,588.00	\$108,788.00
<b>Expenditure Totals</b>	\$104,524.52	\$121,176.71	\$124,802.00	\$126,302.00	\$106,045.00
<b>Fund Total: Hamilton Mun Ct Cap Imp</b>	(\$16,173.93)	(\$19,837.91)	(\$19,214.00)	(\$20,714.00)	\$2,743.00
<b>Fund: 215 Hamltn Cap Imp Debt Serv</b>					
<b>Revenue</b>					
RE01-Taxes - Taxes	\$2,275,758.27	\$2,317,831.27	\$2,240,000.00	\$2,400,000.00	\$2,468,500.00
RE02-Lic/Permit - Licenses & Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$24,718.87	\$25,250.00	\$26,485.00	\$0.00
RE04-Chg Serv - Charges For Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$68,024.94	\$13,803.30	\$30,000.00	\$45,000.00	\$30,000.00
RE10-Financing - Other Financing Sources	\$2,352,000.00	\$3,075,000.00	\$3,950,250.00	\$4,625,000.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$618,500.00	\$400,000.00	\$697,451.00	\$250,000.00
<b>Revenue Totals</b>	\$4,695,783.21	\$6,049,853.44	\$6,645,500.00	\$7,793,936.00	\$2,748,500.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$4,033,010.37	\$4,497,108.53	\$6,144,480.00	\$6,478,340.00	\$3,096,255.00
EX3-Cap Imp - Capital Improvements	\$549,385.82	\$1,196,552.38	\$400,000.00	\$1,510,344.00	\$520,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$400,000.00	\$36,000.00	\$0.00
<b>Revenue Totals:</b>	\$4,695,783.21	\$6,049,853.44	\$6,645,500.00	\$7,793,936.00	\$2,748,500.00
<b>Expenditure Totals</b>	\$4,582,396.19	\$5,693,660.91	\$6,944,480.00	\$8,024,684.00	\$3,616,255.00
<b>Fund Total: Hamltn Cap Imp Debt Serv</b>	\$113,387.02	\$356,192.53	(\$298,980.00)	(\$230,748.00)	(\$867,755.00)
<b>Fund: 221 Dispute Resolutn Proc Fd</b>					
<b>Revenue</b>					
RE04-Chg Serv - Charges For Services	\$7,287.00	\$7,860.00	\$8,270.00	\$8,270.00	\$7,740.00
<b>Revenue Totals</b>	\$7,287.00	\$7,860.00	\$8,270.00	\$8,270.00	\$7,740.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$694.70	\$44,665.98	\$52,739.00	\$52,739.00	\$6,650.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$1,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	\$7,287.00	\$7,860.00	\$8,270.00	\$8,270.00	\$7,740.00
<b>Expenditure Totals</b>	\$694.70	\$44,665.98	\$54,739.00	\$54,739.00	\$7,650.00
<b>Fund Total: Dispute Resolutn Proc Fd</b>	\$6,592.30	(\$36,805.98)	(\$46,469.00)	(\$46,469.00)	\$90.00
<b>Fund: 225 Justice Assistance Grant</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$30,165.66	\$28,614.67	\$32,966.00	\$32,966.00	\$34,917.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$30,165.66	\$28,614.67	\$32,966.00	\$32,966.00	\$34,917.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$30,165.66	\$24,119.00	\$32,966.00	\$32,966.00	\$34,917.00
<b>Revenue Totals:</b>	\$30,165.66	\$28,614.67	\$32,966.00	\$32,966.00	\$34,917.00
<b>Expenditure Totals</b>	\$30,165.66	\$24,119.00	\$32,966.00	\$32,966.00	\$34,917.00
<b>Fund Total: Justice Assistance Grant</b>	\$0.00	\$4,495.67	\$0.00	\$0.00	\$0.00
<b>Fund: 227 Land Reutilization Fund</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$443,748.17	\$732,709.36	\$1,000,000.00	\$1,000,000.00	\$900,000.00
RE09-Misc - Miscellaneous Revenue	\$8,946.26	\$9,320.33	\$50,000.00	\$50,000.00	\$35,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$270,960.24	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$12,125.54	\$400,000.00	\$0.00	\$550,000.00	\$0.00
<b>Revenue Totals</b>	\$464,819.97	\$1,412,989.93	\$1,050,000.00	\$1,600,000.00	\$935,000.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$753,699.88	\$1,464,873.26	\$1,000,000.00	\$1,275,198.00	\$935,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	\$464,819.97	\$1,412,989.93	\$1,050,000.00	\$1,600,000.00	\$935,000.00

# Annual Budget by Account Classification Report

## Summary

	2013 Actual Amount	2014 Actual Amount	2015 Adopted Budget	2015 Amended Budget	2016 Council Final
<b>Expenditure Totals</b>	\$753,699.88	\$1,464,873.26	\$1,000,000.00	\$1,275,198.00	\$935,000.00
<b>Fund Total: Land Reutilization Fund</b>	(\$288,879.91)	(\$51,883.33)	\$50,000.00	\$324,802.00	\$0.00
<b>Fund: 231 Law Enforcement Trust</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE07-Fine/Forft - Fines And Forfeits	\$24,061.59	\$19,360.92	\$40,000.00	\$40,000.00	\$16,500.00
RE09-Misc - Miscellaneous Revenue	\$2,419.80	\$25,266.26	\$0.00	\$0.00	\$8,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$26,481.39	\$44,627.18	\$40,000.00	\$40,000.00	\$24,500.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$24,938.30	\$7,455.76	\$27,600.00	\$27,600.00	\$42,600.00
EX3-Cap Imp - Capital Improvements	\$11,300.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	\$26,481.39	\$44,627.18	\$40,000.00	\$40,000.00	\$24,500.00
<b>Expenditure Totals</b>	\$36,238.30	\$7,455.76	\$27,600.00	\$27,600.00	\$42,600.00
<b>Fund Total: Law Enforcement Trust</b>	(\$9,756.91)	\$37,171.42	\$12,400.00	\$12,400.00	(\$18,100.00)
<b>Fund: 233 Safety Seat Belt Grant</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$126.45	\$2,182.07	\$635.00	\$902.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Expenditure Totals</b>	\$126.45	\$2,182.07	\$635.00	\$902.00	\$0.00
<b>Fund Total: Safety Seat Belt Grant</b>	(\$126.45)	(\$2,182.07)	(\$635.00)	(\$902.00)	\$0.00
<b>Fund: 235 Public Safety Spec Proj</b>					
<b>Revenue</b>					
RE04-Chg Serv - Charges For Services	\$62,857.05	\$36,234.00	\$40,000.00	\$40,000.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$21,279.00	\$27,510.00	\$20,500.00	\$29,540.00	\$29,540.00
RE11-Transfers - Transfers In	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
<b>Revenue Totals</b>	\$94,136.05	\$73,744.00	\$70,500.00	\$79,540.00	\$39,540.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$48,533.27	\$22,075.81	\$45,000.00	\$51,032.00	\$34,946.00
EX2-Other Exp - Other Expenditures	\$51,353.12	\$30,302.02	\$41,000.00	\$51,467.00	\$26,000.00
EX3-Cap Imp - Capital Improvements	\$5,771.61	\$554.00	\$5,000.00	\$5,000.00	\$5,000.00
<b>Revenue Totals:</b>	\$94,136.05	\$73,744.00	\$70,500.00	\$79,540.00	\$39,540.00
<b>Expenditure Totals</b>	\$105,658.00	\$52,931.83	\$91,000.00	\$107,499.00	\$65,946.00
<b>Fund Total: Public Safety Spec Proj</b>	(\$11,521.95)	\$20,812.17	(\$20,500.00)	(\$27,959.00)	(\$26,406.00)
<b>Fund: 238 Probation Services Fund</b>					
<b>Revenue</b>					
RE07-Fine/Forft - Fines And Forfeits	\$119,164.34	\$130,850.28	\$156,760.00	\$156,760.00	\$161,540.00
RE11-Transfers - Transfers In	\$80,000.00	\$80,000.00	\$80,000.00	\$80,000.00	\$80,000.00
<b>Revenue Totals</b>	\$199,164.34	\$210,850.28	\$236,760.00	\$236,760.00	\$241,540.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$171,499.25	\$191,051.48	\$236,640.00	\$241,640.00	\$223,896.00
EX2-Other Exp - Other Expenditures	\$4,366.08	\$4,172.58	\$6,300.00	\$6,148.00	\$6,300.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	\$199,164.34	\$210,850.28	\$236,760.00	\$236,760.00	\$241,540.00
<b>Expenditure Totals</b>	\$175,865.33	\$195,224.06	\$242,940.00	\$247,788.00	\$230,196.00
<b>Fund Total: Probation Services Fund</b>	\$23,299.01	\$15,626.22	(\$6,180.00)	(\$11,028.00)	\$11,344.00
<b>Fund: 240 Drug Law Enforcmt Trust</b>					
<b>Revenue</b>					
RE07-Fine/Forft - Fines And Forfeits	\$48,296.00	\$27,883.50	\$40,000.00	\$40,000.00	\$15,000.00
RE09-Misc - Miscellaneous Revenue	\$12,050.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00
<b>Revenue Totals</b>	\$75,346.00	\$27,883.50	\$40,000.00	\$40,000.00	\$30,000.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$24,235.96	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$47,516.46	\$68,102.50	\$60,000.00	\$54,676.00	\$39,000.00
EX3-Cap Imp - Capital Improvements	\$19,163.00	\$74,788.60	\$15,000.00	\$16,143.00	\$0.00
<b>Revenue Totals:</b>	\$75,346.00	\$27,883.50	\$40,000.00	\$40,000.00	\$30,000.00
<b>Expenditure Totals</b>	\$66,679.46	\$167,127.06	\$75,000.00	\$70,819.00	\$39,000.00
<b>Fund Total: Drug Law Enforcmt Trust</b>	\$8,666.54	(\$139,243.56)	(\$35,000.00)	(\$30,819.00)	(\$9,000.00)
<b>Fund: 241 Dui Enfrcmnt &amp; Educatn Trst</b>					
<b>Revenue</b>					
RE04-Chg Serv - Charges For Services	\$3,499.00	\$3,973.78	\$6,000.00	\$6,000.00	\$3,500.00

# Annual Budget by Account Classification Report

## Summary

	2013 Actual Amount	2014 Actual Amount	2015 Adopted Budget	2015 Amended Budget	2016 Council Final
RE07-Fine/Forft - Fines And Forfeits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$3,499.00	\$3,973.78	\$6,000.00	\$6,000.00	\$3,500.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$6,449.66	\$4,149.63	\$6,000.00	\$6,000.00	\$4,500.00
<b>Revenue Totals:</b>	\$3,499.00	\$3,973.78	\$6,000.00	\$6,000.00	\$3,500.00
<b>Expenditure Totals</b>	\$6,449.66	\$4,149.63	\$6,000.00	\$6,000.00	\$4,500.00
<b>Fund Total: Dui Enfrcmnt &amp; Eductn Trst</b>	(\$2,950.66)	(\$175.85)	\$0.00	\$0.00	(\$1,000.00)
<b>Fund: 242 Indignt Drvrs Alchohl Trt</b>					
<b>Revenue</b>					
RE04-Chg Serv - Charges For Services	\$15,174.36	\$31,667.01	\$26,168.00	\$26,168.00	\$14,500.00
RE07-Fine/Forft - Fines And Forfeits	\$9,365.60	\$1,568.61	\$1,416.00	\$1,416.00	\$7,000.00
<b>Revenue Totals</b>	\$24,539.96	\$33,235.62	\$27,584.00	\$27,584.00	\$21,500.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$17,758.68	\$22,186.82	\$50,000.00	\$40,000.00	\$50,000.00
<b>Revenue Totals:</b>	\$24,539.96	\$33,235.62	\$27,584.00	\$27,584.00	\$21,500.00
<b>Expenditure Totals</b>	\$17,758.68	\$22,186.82	\$50,000.00	\$40,000.00	\$50,000.00
<b>Fund Total: Indignt Drvrs Alchohl Trt</b>	\$6,781.28	\$11,048.80	(\$22,416.00)	(\$12,416.00)	(\$28,500.00)
<b>Fund: 246 Police Pension Fund</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$251,791.91	\$251,423.90	\$240,000.00	\$240,000.00	\$240,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$251,791.91	\$251,423.90	\$240,000.00	\$240,000.00	\$240,000.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$240,000.00	\$240,000.00	\$375,000.00	\$375,000.00	\$240,000.00
<b>Revenue Totals:</b>	\$251,791.91	\$251,423.90	\$240,000.00	\$240,000.00	\$240,000.00
<b>Expenditure Totals</b>	\$240,000.00	\$240,000.00	\$375,000.00	\$375,000.00	\$240,000.00
<b>Fund Total: Police Pension Fund</b>	\$11,791.91	\$11,423.90	(\$135,000.00)	(\$135,000.00)	\$0.00
<b>Fund: 249 Police Levy Fund</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$725,951.34	\$718,739.15	\$720,000.00	\$720,000.00	\$720,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$725,951.34	\$718,739.15	\$720,000.00	\$720,000.00	\$720,000.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$730,000.00	\$720,000.00	\$950,000.00	\$950,000.00	\$730,000.00
<b>Revenue Totals:</b>	\$725,951.34	\$718,739.15	\$720,000.00	\$720,000.00	\$720,000.00
<b>Expenditure Totals</b>	\$730,000.00	\$720,000.00	\$950,000.00	\$950,000.00	\$730,000.00
<b>Fund Total: Police Levy Fund</b>	(\$4,048.66)	(\$1,260.85)	(\$230,000.00)	(\$230,000.00)	(\$10,000.00)
<b>Fund: 250 Firemen's Pension Fund</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$249,252.68	\$246,146.58	\$240,000.00	\$240,000.00	\$225,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$249,252.68	\$246,146.58	\$240,000.00	\$240,000.00	\$225,000.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$240,000.00	\$240,000.00	\$365,000.00	\$365,000.00	\$225,000.00
<b>Revenue Totals:</b>	\$249,252.68	\$246,146.58	\$240,000.00	\$240,000.00	\$225,000.00
<b>Expenditure Totals</b>	\$240,000.00	\$240,000.00	\$365,000.00	\$365,000.00	\$225,000.00
<b>Fund Total: Firemen's Pension Fund</b>	\$9,252.68	\$6,146.58	(\$125,000.00)	(\$125,000.00)	\$0.00
<b>Fund: 251 Emergency Med Serv Grant</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$4,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$4,222.44	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$8,722.44	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$2,500.00	\$5,000.00	\$2,500.00
EX3-Cap Imp - Capital Improvements	\$14,995.40	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	\$8,722.44	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
<b>Expenditure Totals</b>	\$14,995.40	\$0.00	\$2,500.00	\$5,000.00	\$2,500.00
<b>Fund Total: Emergency Med Serv Grant</b>	(\$6,272.96)	\$2,500.00	\$0.00	(\$2,500.00)	\$0.00
<b>Fund: 252 Charter Fire Force Fund</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$813,592.96	\$803,239.34	\$810,000.00	\$810,000.00	\$745,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

# Annual Budget by Account Classification Report

## Summary

	2013 Actual Amount	2014 Actual Amount	2015 Adopted Budget	2015 Amended Budget	2016 Council Final
<b>Revenue Totals</b>	\$813,592.96	\$803,239.34	\$810,000.00	\$810,000.00	\$745,000.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$720,000.00	\$810,000.00	\$1,050,000.00	\$1,050,000.00	\$745,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	\$813,592.96	\$803,239.34	\$810,000.00	\$810,000.00	\$745,000.00
<b>Expenditure Totals</b>	\$720,000.00	\$810,000.00	\$1,050,000.00	\$1,050,000.00	\$745,000.00
<b>Fund Total: Charter Fire Force Fund</b>	\$93,592.96	(\$6,760.66)	(\$240,000.00)	(\$240,000.00)	\$0.00
<b>Fund: 253 Fire EMS Levy Fund</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$725,951.47	\$718,740.37	\$720,000.00	\$720,000.00	\$720,000.00
<b>Revenue Totals</b>	\$725,951.47	\$718,740.37	\$720,000.00	\$720,000.00	\$720,000.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$730,000.00	\$720,000.00	\$970,000.00	\$970,000.00	\$720,000.00
<b>Revenue Totals:</b>	\$725,951.47	\$718,740.37	\$720,000.00	\$720,000.00	\$720,000.00
<b>Expenditure Totals</b>	\$730,000.00	\$720,000.00	\$970,000.00	\$970,000.00	\$720,000.00
<b>Fund Total: Fire EMS Levy Fund</b>	(\$4,048.53)	(\$1,259.63)	(\$250,000.00)	(\$250,000.00)	\$0.00
<b>Fund: 260 Immunizatn Actn Plan Gran</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$108,289.23	\$87,105.21	\$91,355.00	\$91,355.00	\$90,095.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$108,289.23	\$87,105.21	\$91,355.00	\$91,355.00	\$90,095.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$68,393.75	\$68,492.04	\$70,607.00	\$70,607.00	\$69,351.00
EX2-Other Exp - Other Expenditures	\$37,895.47	\$20,997.19	\$20,744.00	\$20,744.00	\$20,744.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	\$108,289.23	\$87,105.21	\$91,355.00	\$91,355.00	\$90,095.00
<b>Expenditure Totals</b>	\$106,289.22	\$89,489.23	\$91,351.00	\$91,351.00	\$90,095.00
<b>Fund Total: Immunizatr Actn Plan Gran</b>	\$2,000.01	(\$2,384.02)	\$4.00	\$4.00	\$0.00
<b>Fund: 261 Kathryn Weiland Trust Inc</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$442.56	\$952.21	\$370.00	\$370.00	\$370.00
RE09-Misc - Miscellaneous Revenue	\$6.32	\$16.04	\$10.00	\$10.00	\$10.00
<b>Revenue Totals</b>	\$448.88	\$968.25	\$380.00	\$380.00	\$380.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00
EX2-Other Exp - Other Expenditures	\$59.95	\$118.00	\$280.00	\$280.00	\$280.00
<b>Revenue Totals:</b>	\$448.88	\$968.25	\$380.00	\$380.00	\$380.00
<b>Expenditure Totals</b>	\$59.95	\$118.00	\$380.00	\$380.00	\$380.00
<b>Fund Total: Kathryn Weiland Trust Inc</b>	\$388.93	\$850.25	\$0.00	\$0.00	\$0.00
<b>Fund: 270 Str &amp; Pks Beautification</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$128.98	\$40.20	\$100.00	\$100.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$128.98	\$40.20	\$100.00	\$100.00	\$0.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$4,589.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$9,980.46	\$42,876.32	\$4,000.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	\$128.98	\$40.20	\$100.00	\$100.00	\$0.00
<b>Expenditure Totals</b>	\$9,980.46	\$42,876.32	\$4,000.00	\$4,589.00	\$0.00
<b>Fund Total: Str &amp; Pks Beautification</b>	(\$9,851.48)	(\$42,836.12)	(\$3,900.00)	(\$4,489.00)	\$0.00
<b>Fund: 279 Stormwater Mgmt. Fund</b>					
<b>Revenue</b>					
RE06-Enterprise - Enterprise Revenues	\$2,186,338.96	\$2,150,974.02	\$2,117,000.00	\$2,117,000.00	\$2,117,000.00
RE09-Misc - Miscellaneous Revenue	\$3,934.01	\$8,434.06	\$11,000.00	\$11,000.00	\$11,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$3,230.00	\$0.00
<b>Revenue Totals</b>	\$2,190,272.97	\$2,159,408.08	\$2,128,000.00	\$2,131,230.00	\$2,128,000.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$863,492.11	\$962,479.87	\$997,321.00	\$997,019.00	\$909,992.00
EX2-Other Exp - Other Expenditures	\$370,412.47	\$391,541.98	\$505,910.00	\$455,678.00	\$558,380.00
EX3-Cap Imp - Capital Improvements	\$906,339.73	\$608,322.03	\$940,500.00	\$895,690.00	\$1,131,500.00
<b>Revenue Totals:</b>	\$2,190,272.97	\$2,159,408.08	\$2,128,000.00	\$2,131,230.00	\$2,128,000.00
<b>Expenditure Totals</b>	\$2,140,244.31	\$1,962,343.88	\$2,443,731.00	\$2,348,387.00	\$2,599,872.00
<b>Fund Total: Stormwater Mgmt. Fund</b>	\$50,028.66	\$197,064.20	(\$315,731.00)	(\$217,157.00)	(\$471,872.00)
<b>Fund: 280 Refuse Fund</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$30,538.32	\$32,736.24	\$0.00	\$0.00	\$0.00



# Annual Budget by Account Classification Report

## Summary

	2013 Actual Amount	2014 Actual Amount	2015 Adopted Budget	2015 Amended Budget	2016 Council Final
RE04-Chg Serv - Charges For Services	\$3,754,855.67	\$3,818,777.51	\$3,656,517.00	\$3,656,517.00	\$3,933,000.00
RE06-Enterprise - Enterprise Revenues	\$23,019.43	\$67,703.13	\$18,000.00	\$18,000.00	\$50,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$32,350.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	<b>\$3,808,413.42</b>	<b>\$3,919,216.88</b>	<b>\$3,674,517.00</b>	<b>\$3,706,867.00</b>	<b>\$3,983,000.00</b>
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$57,230.56	\$159,524.77	\$308,388.00	\$603,388.00	\$705,170.00
EX2-Other Exp - Other Expenditures	\$3,183,794.65	\$3,265,985.01	\$3,875,560.00	\$3,856,752.00	\$3,747,430.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$95,810.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	<b>\$3,808,413.42</b>	<b>\$3,919,216.88</b>	<b>\$3,674,517.00</b>	<b>\$3,706,867.00</b>	<b>\$3,983,000.00</b>
<b>Expenditure Totals</b>	<b>\$3,241,025.21</b>	<b>\$3,521,319.78</b>	<b>\$4,183,948.00</b>	<b>\$4,460,140.00</b>	<b>\$4,452,600.00</b>
<b>Fund Total: Refuse Fund</b>	<b>\$567,388.21</b>	<b>\$397,897.10</b>	<b>(\$509,431.00)</b>	<b>(\$753,273.00)</b>	<b>(\$469,600.00)</b>
<b>Fund: 281 Street Maintenance Fund</b>					
<b>Revenue</b>					
RE01-Taxes - Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE02-Lic/Permit - Licenses & Permits	\$366,866.58	\$371,110.30	\$361,800.00	\$361,800.00	\$370,000.00
RE03-Intergovt - Intergovernmental Revenue	\$3,624,381.03	\$2,178,262.16	\$2,360,000.00	\$2,360,000.00	\$3,181,000.00
RE04-Chg Serv - Charges For Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$0.00	\$0.00	\$0.00	\$110,616.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$35,660.70	\$26,823.33	\$19,500.00	\$32,000.00	\$13,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$100,000.00	\$12,000.00	\$436,848.00	\$0.00
<b>Revenue Totals</b>	<b>\$4,026,908.31</b>	<b>\$2,676,195.79</b>	<b>\$2,753,300.00</b>	<b>\$3,301,264.00</b>	<b>\$3,564,000.00</b>
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$1,644,668.17	\$1,557,813.50	\$1,598,053.00	\$1,382,348.00	\$1,232,811.00
EX2-Other Exp - Other Expenditures	\$1,568,997.01	\$3,275,187.68	\$1,174,124.00	\$1,510,859.00	\$2,295,050.00
EX3-Cap Imp - Capital Improvements	\$78,227.69	\$84,498.45	\$0.00	\$25,151.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	<b>\$4,026,908.31</b>	<b>\$2,676,195.79</b>	<b>\$2,753,300.00</b>	<b>\$3,301,264.00</b>	<b>\$3,564,000.00</b>
<b>Expenditure Totals</b>	<b>\$3,291,892.87</b>	<b>\$4,917,499.63</b>	<b>\$2,772,177.00</b>	<b>\$2,918,358.00</b>	<b>\$3,527,861.00</b>
<b>Fund Total: Street Maintenance Fund</b>	<b>\$735,015.44</b>	<b>(\$2,241,303.84)</b>	<b>(\$18,877.00)</b>	<b>\$382,906.00</b>	<b>\$36,139.00</b>
<b>Fund: 283 Convntn &amp; Vistrs Bur Fund</b>					
<b>Revenue</b>					
RE01-Taxes - Taxes	\$76,303.25	\$81,181.27	\$85,000.00	\$85,000.00	\$84,000.00
<b>Revenue Totals</b>	<b>\$76,303.25</b>	<b>\$81,181.27</b>	<b>\$85,000.00</b>	<b>\$85,000.00</b>	<b>\$84,000.00</b>
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$74,387.33	\$81,693.54	\$85,000.00	\$85,000.00	\$84,000.00
<b>Revenue Totals:</b>	<b>\$76,303.25</b>	<b>\$81,181.27</b>	<b>\$85,000.00</b>	<b>\$85,000.00</b>	<b>\$84,000.00</b>
<b>Expenditure Totals</b>	<b>\$74,387.33</b>	<b>\$81,693.54</b>	<b>\$85,000.00</b>	<b>\$85,000.00</b>	<b>\$84,000.00</b>
<b>Fund Total: Convntn &amp; Vistrs Bur Fund</b>	<b>\$1,915.92</b>	<b>(\$512.27)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund: 301 Special Assessments</b>					
<b>Revenue</b>					
RE08-Spec Assmt - Special Assessments	\$168,997.13	\$141,495.65	\$650,000.00	\$650,000.00	\$485,000.00
RE09-Misc - Miscellaneous Revenue	\$0.01	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	<b>\$168,997.14</b>	<b>\$141,495.65</b>	<b>\$650,000.00</b>	<b>\$650,000.00</b>	<b>\$485,000.00</b>
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$492,812.00	\$492,812.00	\$274,814.00
EX3-Cap Imp - Capital Improvements	\$278,821.61	\$173,060.25	\$450,000.00	\$281,459.00	\$400,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	<b>\$168,997.14</b>	<b>\$141,495.65</b>	<b>\$650,000.00</b>	<b>\$650,000.00</b>	<b>\$485,000.00</b>
<b>Expenditure Totals</b>	<b>\$278,821.61</b>	<b>\$173,060.25</b>	<b>\$942,812.00</b>	<b>\$774,271.00</b>	<b>\$674,814.00</b>
<b>Fund Total: Special Assessments</b>	<b>(\$109,824.47)</b>	<b>(\$31,564.60)</b>	<b>(\$292,812.00)</b>	<b>(\$124,271.00)</b>	<b>(\$189,814.00)</b>
<b>Fund: 303 Lowes MITIE Talawanda Fund</b>					
<b>Revenue</b>					
RE01-Taxes - Taxes	\$60,339.08	\$109,577.82	\$100,000.00	\$103,442.00	\$100,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	<b>\$60,339.08</b>	<b>\$109,577.82</b>	<b>\$100,000.00</b>	<b>\$103,442.00</b>	<b>\$100,000.00</b>
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$20,257.75	\$134,318.42	\$100,000.00	\$117,000.00	\$100,000.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	<b>\$60,339.08</b>	<b>\$109,577.82</b>	<b>\$100,000.00</b>	<b>\$103,442.00</b>	<b>\$100,000.00</b>
<b>Expenditure Totals</b>	<b>\$20,257.75</b>	<b>\$134,318.42</b>	<b>\$100,000.00</b>	<b>\$117,000.00</b>	<b>\$100,000.00</b>
<b>Fund Total: Lowes MITIE Talawanda Fund</b>	<b>\$40,081.33</b>	<b>(\$24,740.60)</b>	<b>\$0.00</b>	<b>(\$13,558.00)</b>	<b>\$0.00</b>
<b>Fund: 304 Walmart MITIE Hamilton Fund</b>					
<b>Revenue</b>					
RE01-Taxes - Taxes	(\$116,929.52)	\$177,617.48	\$125,000.00	\$186,645.00	\$175,000.00

# Annual Budget by Account Classification Report

## Summary

	2013 Actual Amount	2014 Actual Amount	2015 Adopted Budget	2015 Amended Budget	2016 Council Final
RE09-Misc - Miscellaneous Revenue	\$0.00	\$83,218.82	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$34,956.15	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	(\$81,973.37)	\$260,836.30	\$125,000.00	\$186,645.00	\$175,000.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$1,245.58	\$142,786.40	\$125,119.00	\$219,924.00	\$175,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	(\$81,973.37)	\$260,836.30	\$125,000.00	\$186,645.00	\$175,000.00
<b>Expenditure Totals</b>	\$1,245.58	\$142,786.40	\$125,119.00	\$219,924.00	\$175,000.00
<b>Fund Total: Walmart MITIE Hamilton Fund</b>	(\$83,218.95)	\$118,049.90	(\$119.00)	(\$33,279.00)	\$0.00
<b>Fund: 307 Issue II Project Fund</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$819,013.96	\$729,228.87	\$1,883,863.00	\$1,883,863.00	\$1,000,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$819,013.96	\$729,228.87	\$1,883,863.00	\$1,883,863.00	\$1,000,000.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$819,013.96	\$729,228.87	\$1,883,863.00	\$1,883,863.00	\$1,000,000.00
<b>Revenue Totals:</b>	\$819,013.96	\$729,228.87	\$1,883,863.00	\$1,883,863.00	\$1,000,000.00
<b>Expenditure Totals</b>	\$819,013.96	\$729,228.87	\$1,883,863.00	\$1,883,863.00	\$1,000,000.00
<b>Fund Total: Issue II Project Fund</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Fund: 308 Matandy Steel MPITIE Fund</b>					
<b>Revenue</b>					
RE01-Taxes - Taxes	\$46,887.28	\$47,714.20	\$46,890.00	\$46,890.00	\$46,890.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$46,887.28	\$47,714.20	\$46,890.00	\$46,890.00	\$46,890.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$32,092.79	\$46,896.00	\$46,890.00	\$61,890.00	\$46,890.00
<b>Revenue Totals:</b>	\$46,887.28	\$47,714.20	\$46,890.00	\$46,890.00	\$46,890.00
<b>Expenditure Totals</b>	\$32,092.79	\$46,896.00	\$46,890.00	\$61,890.00	\$46,890.00
<b>Fund Total: Matandy Steel MPITIE Fund</b>	\$14,794.49	\$818.20	\$0.00	(\$15,000.00)	\$0.00
<b>Fund: 309 Robinson Schwenn MPITIE Fund</b>					
<b>Revenue</b>					
RE01-Taxes - Taxes	\$1,801.30	\$2,370.28	\$1,802.00	\$4,527.00	\$4,500.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$1,801.30	\$2,370.28	\$1,802.00	\$4,527.00	\$4,500.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$1,801.30	\$2,213.32	\$1,802.00	\$3,802.00	\$4,550.00
<b>Revenue Totals:</b>	\$1,801.30	\$2,370.28	\$1,802.00	\$4,527.00	\$4,500.00
<b>Expenditure Totals</b>	\$1,801.30	\$2,213.32	\$1,802.00	\$3,802.00	\$4,550.00
<b>Fund Total: Robinson Schwenn MPITIE Fund</b>	\$0.00	\$156.96	\$0.00	\$725.00	(\$50.00)
<b>Fund: 310 Clean Ohio Grants Program</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$1,202,827.89	\$410,292.82	\$2,558,919.00	\$2,558,919.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$1,202,827.89	\$410,292.82	\$2,558,919.00	\$2,558,919.00	\$0.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$1,141,286.05	\$411,125.08	\$2,100,254.00	\$2,100,254.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	\$1,202,827.89	\$410,292.82	\$2,558,919.00	\$2,558,919.00	\$0.00
<b>Expenditure Totals</b>	\$1,141,286.05	\$411,125.08	\$2,100,254.00	\$2,100,254.00	\$0.00
<b>Fund Total: Clean Ohio Grants Program</b>	\$61,541.84	(\$832.26)	\$458,665.00	\$458,665.00	\$0.00
<b>Fund: 311 Infrastructure Renwl Prgm</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$868,814.64	\$10,000.01	\$2,238,092.00	\$2,238,092.00	\$3,769,500.00
RE09-Misc - Miscellaneous Revenue	\$241,722.75	\$254,904.80	\$1,783,051.00	\$2,263,051.00	\$0.00
RE10-Financing - Other Financing Sources	\$148,000.00	\$0.00	\$0.00	\$0.00	\$925,000.00
RE11-Transfers - Transfers In	\$1,111,659.71	\$5,689,010.20	\$3,787,782.00	\$4,096,421.00	\$2,121,748.00
<b>Revenue Totals</b>	\$2,370,197.10	\$5,953,915.01	\$7,808,925.00	\$8,597,564.00	\$6,816,248.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$425,692.69	\$385,725.39	\$559,275.00	\$448,275.00	\$384,400.00
EX3-Cap Imp - Capital Improvements	\$2,642,923.91	\$3,718,316.08	\$4,929,588.00	\$9,569,728.00	\$6,003,678.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	\$2,370,197.10	\$5,953,915.01	\$7,808,925.00	\$8,597,564.00	\$6,816,248.00
<b>Expenditure Totals</b>	\$3,068,616.60	\$4,104,041.47	\$5,488,863.00	\$10,018,003.00	\$6,388,078.00
<b>Fund Total: Infrastructure Renwl Prgm</b>	(\$698,419.50)	\$1,849,873.54	\$2,320,062.00	(\$1,420,439.00)	\$428,170.00
<b>Fund: 348 RIDs - MPITIE Citywide District</b>					

# Annual Budget by Account Classification Report

## Summary

	2013 Actual Amount	2014 Actual Amount	2015 Adopted Budget	2015 Amended Budget	2016 Council Final
<b>Revenue</b>					
RE01-Taxes - Taxes	\$342,002.88	\$367,903.61	\$357,003.00	\$413,403.00	\$400,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$342,002.88	\$367,903.61	\$357,003.00	\$413,403.00	\$400,000.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$342,002.88	\$360,424.56	\$342,003.00	\$420,003.00	\$400,000.00
<b>Revenue Totals:</b>	\$342,002.88	\$367,903.61	\$357,003.00	\$413,403.00	\$400,000.00
<b>Expenditure Totals</b>	\$342,002.88	\$360,424.56	\$342,003.00	\$420,003.00	\$400,000.00
<b>Fund Total: RIDs - MPITIE Citywide District</b>	\$0.00	\$7,479.05	\$15,000.00	(\$6,600.00)	\$0.00
<b>Fund: 349 RIDs - MPITIE North District</b>					
<b>Revenue</b>					
RE01-Taxes - Taxes	\$14,981.55	\$45,254.58	\$20,982.00	\$20,982.00	\$17,500.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$14,981.55	\$45,254.58	\$20,982.00	\$20,982.00	\$17,500.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$14,981.55	\$33,218.22	\$14,982.00	\$26,464.00	\$17,500.00
<b>Revenue Totals:</b>	\$14,981.55	\$45,254.58	\$20,982.00	\$20,982.00	\$17,500.00
<b>Expenditure Totals</b>	\$14,981.55	\$33,218.22	\$14,982.00	\$26,464.00	\$17,500.00
<b>Fund Total: RIDs - MPITIE North District</b>	\$0.00	\$12,036.36	\$6,000.00	(\$5,482.00)	\$0.00
<b>Fund: 350 RIDs - MPITIE South District</b>					
<b>Revenue</b>					
RE01-Taxes - Taxes	\$35,629.70	\$31,226.44	\$35,630.00	\$41,010.00	\$36,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$35,629.70	\$31,226.44	\$35,630.00	\$41,010.00	\$36,000.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$35,629.70	\$31,225.91	\$35,630.00	\$40,230.00	\$36,000.00
<b>Revenue Totals:</b>	\$35,629.70	\$31,226.44	\$35,630.00	\$41,010.00	\$36,000.00
<b>Expenditure Totals</b>	\$35,629.70	\$31,225.91	\$35,630.00	\$40,230.00	\$36,000.00
<b>Fund Total: RIDs - MPITIE South District</b>	\$0.00	\$0.53	\$0.00	\$780.00	\$0.00
<b>Fund: 351 Quality Publishing MPITIE Fund</b>					
<b>Revenue</b>					
RE01-Taxes - Taxes	\$7,792.48	\$15,767.86	\$21,293.00	\$21,293.00	\$10,500.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$7,792.48	\$15,767.86	\$21,293.00	\$21,293.00	\$10,500.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$4,649.73	\$8,011.20	\$7,793.00	\$19,443.00	\$10,500.00
<b>Revenue Totals:</b>	\$7,792.48	\$15,767.86	\$21,293.00	\$21,293.00	\$10,500.00
<b>Expenditure Totals</b>	\$4,649.73	\$8,011.20	\$7,793.00	\$19,443.00	\$10,500.00
<b>Fund Total: Quality Publishing MPITIE Fund</b>	\$3,142.75	\$7,756.66	\$13,500.00	\$1,850.00	\$0.00
<b>Fund: 352 Shoppes @ Hamilton MPITIE Fund</b>					
<b>Revenue</b>					
RE01-Taxes - Taxes	\$134,234.52	\$136,601.92	\$134,235.00	\$134,235.00	\$115,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$134,234.52	\$136,601.92	\$134,235.00	\$134,235.00	\$115,000.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$134,234.52	\$136,584.26	\$134,235.00	\$134,235.00	\$114,100.00
<b>Revenue Totals:</b>	\$134,234.52	\$136,601.92	\$134,235.00	\$134,235.00	\$115,000.00
<b>Expenditure Totals</b>	\$134,234.52	\$136,584.26	\$134,235.00	\$134,235.00	\$114,100.00
<b>Fund Total: Shoppes @ Hamilton MPITIE Fund</b>	\$0.00	\$17.66	\$0.00	\$0.00	\$900.00
<b>Fund: 353 Historic Developers (Mercantile)</b>					
<b>Revenue</b>					
RE01-Taxes - Taxes	\$10,815.61	\$14,655.02	\$14,816.00	\$28,316.00	\$28,000.00
<b>Revenue Totals</b>	\$10,815.61	\$14,655.02	\$14,816.00	\$28,316.00	\$28,000.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$10,815.61	\$13,888.92	\$10,816.00	\$25,166.00	\$28,000.00
<b>Revenue Totals:</b>	\$10,815.61	\$14,655.02	\$14,816.00	\$28,316.00	\$28,000.00
<b>Expenditure Totals</b>	\$10,815.61	\$13,888.92	\$10,816.00	\$25,166.00	\$28,000.00
<b>Fund Total: Historic Developers (Mercantile)</b>	\$0.00	\$766.10	\$4,000.00	\$3,150.00	\$0.00
<b>Fund: 354 Tippman Properties MPITIE Fund</b>					
<b>Revenue</b>					
RE01-Taxes - Taxes	\$35,496.28	\$0.00	\$35,497.00	\$35,497.00	\$150.00
<b>Revenue Totals</b>	\$35,496.28	\$0.00	\$35,497.00	\$35,497.00	\$150.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$35,496.28	\$0.00	\$35,497.00	\$35,497.00	\$150.00
<b>Revenue Totals:</b>	\$35,496.28	\$0.00	\$35,497.00	\$35,497.00	\$150.00
<b>Expenditure Totals</b>	\$35,496.28	\$0.00	\$35,497.00	\$35,497.00	\$150.00
<b>Fund Total: Tippman Properties MPITIE Fund</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Fund: 355 Neturen Manufacturing TIF</b>					
<b>Revenue</b>					

# Annual Budget by Account Classification Report

	Summary				
	2013 Actual Amount	2014 Actual Amount	2015 Adopted Budget	2015 Amended Budget	2016 Council Final
RE01-Taxes - Taxes	\$0.00	\$0.00	\$222,201.00	\$467,731.00	\$62,000.00
<b>Revenue Totals</b>	\$0.00	\$0.00	\$222,201.00	\$467,731.00	\$62,000.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$222,201.00	\$467,731.00	\$62,000.00
<b>Revenue Totals:</b>	\$0.00	\$0.00	\$222,201.00	\$467,731.00	\$62,000.00
<b>Expenditure Totals</b>	\$0.00	\$0.00	\$222,201.00	\$467,731.00	\$62,000.00
<b>Fund Total: Neturen Manufacturing TIF</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Fund: 501 Gas Utility</b>					
<b>Revenue</b>					
RE06-Enterprise - Enterprise Revenues	\$25,072,062.85	\$29,084,019.68	\$29,097,000.00	\$29,097,000.00	\$25,676,000.00
RE09-Misc - Miscellaneous Revenue	\$39,599.11	\$35,149.45	\$83,000.00	\$83,000.00	\$63,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$1,000,000.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$1,247,000.00	\$0.00	\$2,504,978.00	\$0.00
<b>Revenue Totals</b>	\$25,111,661.96	\$30,366,169.13	\$30,180,000.00	\$31,684,978.00	\$25,739,000.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$1,768,732.10	\$1,830,098.08	\$1,898,200.00	\$1,896,460.00	\$2,069,960.00
EX2-Other Exp - Other Expenditures	\$22,202,830.71	\$27,187,105.20	\$28,241,800.00	\$29,961,692.00	\$23,669,040.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$40,000.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	\$25,111,661.96	\$30,366,169.13	\$30,180,000.00	\$31,684,978.00	\$25,739,000.00
<b>Expenditure Totals</b>	\$23,971,562.81	\$29,017,203.28	\$30,180,000.00	\$31,858,152.00	\$25,739,000.00
<b>Fund Total: Gas Utility</b>	\$1,140,099.15	\$1,348,965.85	\$0.00	(\$173,174.00)	\$0.00
<b>Fund: 502 Electric Utility</b>					
<b>Revenue</b>					
RE01-Taxes - Taxes	\$2,390,664.54	\$2,385,392.29	\$2,414,000.00	\$2,414,000.00	\$2,371,000.00
RE06-Enterprise - Enterprise Revenues	\$58,907,022.18	\$59,705,001.96	\$78,044,000.00	\$68,044,000.00	\$75,936,750.00
RE09-Misc - Miscellaneous Revenue	\$240,753.78	\$315,490.69	\$390,000.00	\$402,500.00	\$139,241,500.00
RE10-Financing - Other Financing Sources	\$4,015,840.00	\$4,000,000.00	\$0.00	\$103,695,000.00	\$0.00
RE11-Transfers - Transfers In	\$500,000.00	\$5,000,000.00	\$4,040,000.00	\$4,014,154.00	\$1,350,000.00
<b>Revenue Totals</b>	\$66,054,280.50	\$71,405,884.94	\$84,888,000.00	\$178,569,654.00	\$218,899,250.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$9,437,971.58	\$9,323,506.18	\$10,334,500.00	\$10,329,519.00	\$8,648,750.00
EX2-Other Exp - Other Expenditures	\$49,906,056.83	\$59,542,546.38	\$70,513,500.00	\$62,241,447.00	\$106,110,850.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$4,057,754.32	\$4,065,333.22	\$4,040,000.00	\$103,735,001.00	\$104,139,650.00
<b>Revenue Totals:</b>	\$66,054,280.50	\$71,405,884.94	\$84,888,000.00	\$178,569,654.00	\$218,899,250.00
<b>Expenditure Totals</b>	\$63,401,782.73	\$72,931,385.78	\$84,888,000.00	\$176,305,967.00	\$218,899,250.00
<b>Fund Total: Electric Utility</b>	\$2,652,497.77	(\$1,525,500.84)	\$0.00	\$2,263,687.00	\$0.00
<b>Fund: 503 Water Utility</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE04-Chg Serv - Charges For Services	\$14,300.00	\$12,100.00	\$15,000.00	\$15,000.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$14,336,456.15	\$14,689,674.07	\$12,963,000.00	\$12,963,000.00	\$13,022,000.00
RE09-Misc - Miscellaneous Revenue	\$180,311.32	\$210,009.02	\$713,000.00	\$713,000.00	\$380,000.00
RE10-Financing - Other Financing Sources	\$6,716,492.40	\$6,690,000.00	\$6,690,000.00	\$12,573,961.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$1,312,146.00	\$0.00
<b>Revenue Totals</b>	\$21,247,559.87	\$21,601,783.09	\$20,381,000.00	\$27,577,107.00	\$13,402,000.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$3,416,751.78	\$3,105,765.16	\$2,840,300.00	\$2,839,490.00	\$2,830,950.00
EX2-Other Exp - Other Expenditures	\$10,218,249.00	\$10,080,691.69	\$10,783,800.00	\$14,578,732.00	\$10,571,050.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$6,786,594.12	\$6,799,269.84	\$6,756,900.00	\$12,264,662.00	\$0.00
<b>Revenue Totals:</b>	\$21,247,559.87	\$21,601,783.09	\$20,381,000.00	\$27,577,107.00	\$13,402,000.00
<b>Expenditure Totals</b>	\$20,421,594.90	\$19,985,726.69	\$20,381,000.00	\$29,682,884.00	\$13,402,000.00
<b>Fund Total: Water Utility</b>	\$825,964.97	\$1,616,056.40	\$0.00	(\$2,105,777.00)	\$0.00
<b>Fund: 504 Wastewater Utility</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$14,226,445.07	\$12,164,085.27	\$13,543,000.00	\$13,543,000.00	\$13,647,000.00
RE09-Misc - Miscellaneous Revenue	\$103,659.98	\$187,400.10	\$435,000.00	\$435,000.00	\$471,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$2,007,738.00	\$0.00
<b>Revenue Totals</b>	\$14,330,105.05	\$12,351,485.37	\$13,978,000.00	\$15,985,738.00	\$14,118,000.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$2,378,022.30	\$2,443,469.22	\$1,971,100.00	\$2,286,178.00	\$2,228,220.00
EX2-Other Exp - Other Expenditures	\$11,897,196.71	\$10,781,164.91	\$12,006,900.00	\$13,251,468.00	\$11,860,180.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$29,533.06	\$29,533.06	\$0.00	\$44,302.00	\$29,600.00

# Annual Budget by Account Classification Report

## Summary

	2013 Actual Amount	2014 Actual Amount	2015 Adopted Budget	2015 Amended Budget	2016 Council Final
<b>Revenue Totals:</b>	\$14,330,105.05	\$12,351,485.37	\$13,978,000.00	\$15,985,738.00	\$14,118,000.00
<b>Expenditure Totals</b>	\$14,304,752.07	\$13,254,167.19	\$13,978,000.00	\$15,581,948.00	\$14,118,000.00
<b>Fund Total: Wastewater Utility</b>	\$25,352.98	(\$902,681.82)	\$0.00	\$403,790.00	\$0.00
<b>Fund: 512 Gas Construction Fund</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$37,846.20	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Expenditure Totals</b>	\$37,846.20	\$0.00	\$0.00	\$0.00	\$0.00
<b>Fund Total: Gas Construction Fund</b>	(\$37,846.20)	\$0.00	\$0.00	\$0.00	\$0.00
<b>Fund: 515 Gas Cap Imprmt Fund</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$706,757.50	\$0.00	\$0.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$12,942.00	\$22,424.00	\$17,000.00	\$17,000.00	\$30,500.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$473,841.00	\$705,000.00	\$1,805,000.00	\$1,805,000.00	\$2,109,540.00
<b>Revenue Totals</b>	\$486,783.00	\$1,434,181.50	\$1,822,000.00	\$1,822,000.00	\$2,140,040.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$100,000.00	\$158,750.00
EX3-Cap Imp - Capital Improvements	\$2,759,390.88	\$3,366,068.24	\$1,402,000.00	\$1,446,998.00	\$2,639,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	\$486,783.00	\$1,434,181.50	\$1,822,000.00	\$1,822,000.00	\$2,140,040.00
<b>Expenditure Totals</b>	\$2,759,390.88	\$3,366,068.24	\$1,402,000.00	\$1,546,998.00	\$2,797,750.00
<b>Fund Total: Gas Cap Imprmt Fund</b>	(\$2,272,607.88)	(\$1,931,886.74)	\$420,000.00	\$275,002.00	(\$657,710.00)
<b>Fund: 516 Gas Rate Stabilization Fd</b>					
<b>Revenue</b>					
RE09-Misc - Miscellaneous Revenue	\$4,048.20	\$6,352.19	\$5,000.00	\$5,000.00	\$5,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$2,500,000.00	\$0.00
<b>Revenue Totals</b>	\$4,048.20	\$6,352.19	\$5,000.00	\$2,505,000.00	\$5,000.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$0.00	\$1,247,000.00	\$0.00	\$2,500,000.00	\$0.00
<b>Revenue Totals:</b>	\$4,048.20	\$6,352.19	\$5,000.00	\$2,505,000.00	\$5,000.00
<b>Expenditure Totals</b>	\$0.00	\$1,247,000.00	\$0.00	\$2,500,000.00	\$0.00
<b>Fund Total: Gas Rate Stabilization Fd</b>	\$4,048.20	(\$1,240,647.81)	\$5,000.00	\$5,000.00	\$5,000.00
<b>Fund: 517 Gas System Reserve Fund</b>					
<b>Revenue</b>					
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$0.00	\$705,000.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Expenditure Totals</b>	\$0.00	\$705,000.00	\$0.00	\$0.00	\$0.00
<b>Fund Total: Gas System Reserve Fund</b>	\$0.00	(\$705,000.00)	\$0.00	\$0.00	\$0.00
<b>Fund: 518 Gas Bond Service Fund</b>					
<b>Revenue</b>					
RE09-Misc - Miscellaneous Revenue	\$109.00	\$53,444.12	\$0.00	\$0.00	\$1,300.00
RE11-Transfers - Transfers In	\$1,669,178.90	\$1,669,882.71	\$1,670,000.00	\$1,350,000.00	\$434,000.00
<b>Revenue Totals</b>	\$1,669,287.90	\$1,723,326.83	\$1,670,000.00	\$1,350,000.00	\$435,300.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$1,669,237.50	\$1,669,737.52	\$1,670,000.00	\$1,670,375.00	\$434,000.00
<b>Revenue Totals:</b>	\$1,669,287.90	\$1,723,326.83	\$1,670,000.00	\$1,350,000.00	\$435,300.00
<b>Expenditure Totals</b>	\$1,669,237.50	\$1,669,737.52	\$1,670,000.00	\$1,670,375.00	\$434,000.00
<b>Fund Total: Gas Bond Service Fund</b>	\$50.40	\$53,589.31	\$0.00	(\$320,375.00)	\$1,300.00
<b>Fund: 522 Electric Construction Fd</b>					
<b>Revenue</b>					
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

# Annual Budget by Account Classification Report

## Summary

	2013 Actual Amount	2014 Actual Amount	2015 Adopted Budget	2015 Amended Budget	2016 Council Final
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$741,308.57	\$353,906.45	\$0.00	\$2,197,420.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Expenditure Totals</b>	\$741,308.57	\$353,906.45	\$0.00	\$2,197,420.00	\$0.00
<b>Fund Total: Electric Construction Fd</b>	(\$741,308.57)	(\$353,906.45)	\$0.00	(\$2,197,420.00)	\$0.00
<b>Fund: 524 Hydroelectric Optrns Fund</b>					
<b>Revenue</b>					
RE06-Enterprise - Enterprise Revenues	\$794,462.68	\$1,970,809.90	\$0.00	\$3,575,000.00	\$2,306,000.00
RE09-Misc - Miscellaneous Revenue	\$1,348.00	\$2,530.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$3,122,000.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$795,810.68	\$1,973,339.90	\$3,122,000.00	\$3,575,000.00	\$2,306,000.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$421,967.80	\$910,268.99	\$1,239,500.00	\$1,539,500.00	\$1,445,400.00
EX2-Other Exp - Other Expenditures	\$1,053,929.13	\$307,296.10	\$40,500.00	\$365,741.00	\$574,786.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$1,842,000.00	\$2,648,097.00	\$0.00
<b>Revenue Totals:</b>	\$795,810.68	\$1,973,339.90	\$3,122,000.00	\$3,575,000.00	\$2,306,000.00
<b>Expenditure Totals</b>	\$1,475,896.93	\$1,217,565.09	\$3,122,000.00	\$4,553,338.00	\$2,020,186.00
<b>Fund Total: Hydroelectric Optrns Fund</b>	(\$680,086.25)	\$755,774.81	\$0.00	(\$978,338.00)	\$285,814.00
<b>Fund: 525 Electric Cap Imprvmt Fund</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$5,570.00	\$2,498.50	\$6,000.00	\$6,000.00	\$6,000.00
RE09-Misc - Miscellaneous Revenue	\$291,943.48	\$0.00	\$28,656,000.00	\$3,656,000.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$1,863,413.00	\$0.00	\$1,120,000.00	\$2,504,000.00	\$35,630,190.00
<b>Revenue Totals</b>	\$2,160,926.48	\$2,498.50	\$29,782,000.00	\$6,166,000.00	\$35,636,190.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$6,274,000.00	\$0.00	\$158,750.00
EX3-Cap Imp - Capital Improvements	\$5,842,927.28	\$4,444,402.97	\$6,668,000.00	\$6,614,052.00	\$8,618,357.00
<b>Revenue Totals:</b>	\$2,160,926.48	\$2,498.50	\$29,782,000.00	\$6,166,000.00	\$35,636,190.00
<b>Expenditure Totals</b>	\$5,842,927.28	\$4,444,402.97	\$12,942,000.00	\$6,614,052.00	\$8,777,107.00
<b>Fund Total: Electric Cap Imprvmt Fund</b>	(\$3,682,000.80)	(\$4,441,904.47)	\$16,840,000.00	(\$448,052.00)	\$26,859,083.00
<b>Fund: 526 Elec Rate Stablztn Fund</b>					
<b>Revenue</b>					
RE09-Misc - Miscellaneous Revenue	\$1,592.41	\$6,814.77	\$4,000.00	\$4,000.00	\$4,000.00
RE11-Transfers - Transfers In	\$500,000.00	\$3,015,000.00	\$3,892,000.00	\$5,900,000.00	\$0.00
<b>Revenue Totals</b>	\$501,592.41	\$3,021,814.77	\$3,896,000.00	\$5,904,000.00	\$4,000.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$500,000.00	\$5,000,000.00	\$4,000.00	\$4,004,000.00	\$1,350,000.00
<b>Revenue Totals:</b>	\$501,592.41	\$3,021,814.77	\$3,896,000.00	\$5,904,000.00	\$4,000.00
<b>Expenditure Totals</b>	\$500,000.00	\$5,000,000.00	\$4,000.00	\$4,004,000.00	\$1,350,000.00
<b>Fund Total: Elec Rate Stablztn Fund</b>	\$1,592.41	(\$1,978,185.23)	\$3,892,000.00	\$1,900,000.00	(\$1,346,000.00)
<b>Fund: 527 Elec System Reserve Fund</b>					
<b>Revenue</b>					
RE09-Misc - Miscellaneous Revenue	\$2,191.98	\$16,873.02	\$10,000.00	\$10,000.00	\$10,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$342,000.00	\$0.00	\$34,860,350.00
<b>Revenue Totals</b>	\$2,191.98	\$16,873.02	\$352,000.00	\$10,000.00	\$34,870,350.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$0.00	\$915,000.00	\$3,116,000.00	\$1,900,000.00	\$34,860,350.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	\$2,191.98	\$16,873.02	\$352,000.00	\$10,000.00	\$34,870,350.00
<b>Expenditure Totals</b>	\$0.00	\$915,000.00	\$3,116,000.00	\$1,900,000.00	\$34,860,350.00
<b>Fund Total: Elec System Reserve Fund</b>	\$2,191.98	(\$898,126.98)	(\$2,764,000.00)	(\$1,890,000.00)	\$10,000.00
<b>Fund: 528 92 Electric Bd Service Fd</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$308,000.00
RE09-Misc - Miscellaneous Revenue	\$828.16	\$302,453.88	\$0.00	\$0.00	\$7,000.00
RE11-Transfers - Transfers In	\$14,608,336.00	\$15,045,911.19	\$7,885,000.00	\$11,897,083.00	\$2,166,000.00
<b>Revenue Totals</b>	\$14,609,164.16	\$15,348,365.07	\$7,885,000.00	\$11,897,083.00	\$2,481,000.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$14,518,909.69	\$15,064,086.28	\$7,885,000.00	\$14,992,160.00	\$2,471,000.00
<b>Revenue Totals:</b>	\$14,609,164.16	\$15,348,365.07	\$7,885,000.00	\$11,897,083.00	\$2,481,000.00
<b>Expenditure Totals</b>	\$14,518,909.69	\$15,064,086.28	\$7,885,000.00	\$14,992,160.00	\$2,471,000.00
<b>Fund Total: 92 Electric Bd Service Fd</b>	\$90,254.47	\$284,278.79	\$0.00	(\$3,095,077.00)	\$10,000.00



# Annual Budget by Account Classification Report

## Summary

	2013 Actual Amount	2014 Actual Amount	2015 Adopted Budget	2015 Amended Budget	2016 Council Final
<b>Fund: 531 Water Construction Fund</b>					
<b>Revenue</b>					
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$14,390,000.00	\$4,390,000.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$0.00	\$0.00	\$14,393,000.00	\$4,393,000.00	\$3,000.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$750,000.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$2,864,026.71	\$952,056.95	\$3,283,000.00	\$3,094,647.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$6,100,000.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	\$0.00	\$0.00	\$14,393,000.00	\$4,393,000.00	\$3,000.00
<b>Expenditure Totals</b>	\$2,864,026.71	\$952,056.95	\$10,133,000.00	\$3,094,647.00	\$0.00
<b>Fund Total: Water Construction Fund</b>	(\$2,864,026.71)	(\$952,056.95)	\$4,260,000.00	\$1,298,353.00	\$3,000.00
<b>Fund: 535 Water Cap Imprmt Fund</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$6,757.50	\$0.00	\$0.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$66,650.00	\$72,630.00	\$125,000.00	\$125,000.00	\$10,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$1,034,345.00	\$1,203,299.00	\$824,100.00	\$4,209,100.00	\$1,574,250.00
<b>Revenue Totals</b>	\$1,100,995.00	\$1,282,686.50	\$949,100.00	\$4,334,100.00	\$1,584,250.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$168,000.00	\$0.00	\$158,750.00
EX3-Cap Imp - Capital Improvements	\$1,760,342.63	\$1,271,624.59	\$1,665,000.00	\$1,771,244.00	\$4,462,000.00
<b>Revenue Totals:</b>	\$1,100,995.00	\$1,282,686.50	\$949,100.00	\$4,334,100.00	\$1,584,250.00
<b>Expenditure Totals</b>	\$1,760,342.63	\$1,271,624.59	\$1,833,000.00	\$1,771,244.00	\$4,620,750.00
<b>Fund Total: Water Cap Imprmt Fund</b>	(\$659,347.63)	\$11,061.91	(\$883,900.00)	\$2,562,856.00	(\$3,036,500.00)
<b>Fund: 536 Water Rate Stabilztn Fund</b>					
<b>Revenue</b>					
RE09-Misc - Miscellaneous Revenue	\$11,172.96	\$9,280.04	\$8,000.00	\$8,000.00	\$2,500.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$1,300,000.00	\$0.00
<b>Revenue Totals</b>	\$11,172.96	\$9,280.04	\$8,000.00	\$1,308,000.00	\$2,500.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$8,000.00	\$1,308,000.00	\$0.00
<b>Revenue Totals:</b>	\$11,172.96	\$9,280.04	\$8,000.00	\$1,308,000.00	\$2,500.00
<b>Expenditure Totals</b>	\$0.00	\$0.00	\$8,000.00	\$1,308,000.00	\$0.00
<b>Fund Total: Water Rate Stabilztn Fund</b>	\$11,172.96	\$9,280.04	\$0.00	\$0.00	\$2,500.00
<b>Fund: 537 Water System Reserve Fund</b>					
<b>Revenue</b>					
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Expenditure Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Fund Total: Water System Reserve Fund</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Fund: 538 Water Bond Service Fund</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$190,000.00
RE09-Misc - Miscellaneous Revenue	\$123.03	\$54.73	\$150.00	\$150.00	\$25.00
RE11-Transfers - Transfers In	\$2,094,561.55	\$2,123,544.75	\$2,603,000.00	\$2,113,000.00	\$1,875,000.00
<b>Revenue Totals</b>	\$2,094,684.58	\$2,123,599.48	\$2,603,150.00	\$2,113,150.00	\$2,065,025.00
<b>Expenditures</b>					
EX4-Debt Serv - Debt Service	\$2,122,916.61	\$2,123,028.58	\$2,603,000.00	\$2,603,000.00	\$2,065,000.00
<b>Revenue Totals:</b>	\$2,094,684.58	\$2,123,599.48	\$2,603,150.00	\$2,113,150.00	\$2,065,025.00
<b>Expenditure Totals</b>	\$2,122,916.61	\$2,123,028.58	\$2,603,000.00	\$2,603,000.00	\$2,065,000.00
<b>Fund Total: Water Bond Service Fund</b>	(\$28,232.03)	\$570.90	\$150.00	(\$489,850.00)	\$25.00
<b>Fund: 541 Wastewater Constructn Fd</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$856,000.00	\$856,000.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$0.00	\$0.00	\$886,000.00	\$886,000.00	\$0.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$111,320.00



# Annual Budget by Account Classification Report

## Summary

	2013 Actual Amount	2014 Actual Amount	2015 Adopted Budget	2015 Amended Budget	2016 Council Final
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$3,327,314.08	\$5,857,960.08	\$17,588,000.00	\$10,248,793.00	\$0.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$886,000.00	\$886,000.00	\$0.00
Expenditure Totals	\$3,327,314.08	\$5,857,960.08	\$17,588,000.00	\$10,248,793.00	\$111,320.00
<b>Fund Total: Wastewater Constructn Fd</b>	<b>(\$3,327,314.08)</b>	<b>(\$5,857,960.08)</b>	<b>(\$16,702,000.00)</b>	<b>(\$9,362,793.00)</b>	<b>(\$111,320.00)</b>
<b>Fund: 543 Riverside Nature Area Con</b>					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$58.66	\$118.35	\$50.00	\$50.00	\$100.00
Revenue Totals	\$58.66	\$118.35	\$50.00	\$50.00	\$100.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$58.66	\$118.35	\$50.00	\$50.00	\$100.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Fund Total: Riverside Nature Area Con</b>	<b>\$58.66</b>	<b>\$118.35</b>	<b>\$50.00</b>	<b>\$50.00</b>	<b>\$100.00</b>
<b>Fund: 545 Wastewater Cap Imprvmt Fd</b>					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$192,244.00	\$28,061.00	\$65,000.00	\$65,000.00	\$65,000.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$2,850,000.00	\$1,530,000.00	\$2,396,000.00	\$2,138,000.00	\$2,361,380.00
Revenue Totals	\$3,042,244.00	\$1,558,061.00	\$2,461,000.00	\$2,203,000.00	\$2,426,380.00
Expenditures					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$930,000.00	\$97,000.00	\$0.00	\$108,750.00
EX3-Cap Imp - Capital Improvements	\$1,032,978.52	\$382,323.67	\$5,590,000.00	\$3,095,108.00	\$2,974,500.00
Revenue Totals:	\$3,042,244.00	\$1,558,061.00	\$2,461,000.00	\$2,203,000.00	\$2,426,380.00
Expenditure Totals	\$1,032,978.52	\$1,312,323.67	\$5,687,000.00	\$3,095,108.00	\$3,083,250.00
<b>Fund Total: Wastewater Cap Imprvmt Fd</b>	<b>\$2,009,265.48</b>	<b>\$245,737.33</b>	<b>(\$3,226,000.00)</b>	<b>(\$892,108.00)</b>	<b>(\$656,870.00)</b>
<b>Fund: 546 Wastewtr Rate Stablztn Fd</b>					
Revenue					
RE09-Misc - Miscellaneous Revenue	\$789.69	\$3,548.15	\$4,000.00	\$4,000.00	\$4,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$2,000,000.00	\$0.00
Revenue Totals	\$789.69	\$3,548.15	\$4,000.00	\$2,004,000.00	\$4,000.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$2,000,000.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$789.69	\$3,548.15	\$4,000.00	\$2,004,000.00	\$4,000.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$2,000,000.00	\$0.00
<b>Fund Total: Wastewtr Rate Stablztn Fd</b>	<b>\$789.69</b>	<b>\$3,548.15</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>
<b>Fund: 547 Wastewater Sys Reserve Fd</b>					
Revenue					
RE11-Transfers - Transfers In	\$0.00	\$930,000.00	\$97,000.00	\$0.00	\$0.00
Revenue Totals	\$0.00	\$930,000.00	\$97,000.00	\$0.00	\$0.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$930,000.00	\$97,000.00	\$0.00	\$0.00
Expenditure Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Fund Total: Wastewater Sys Reserve Fd</b>	<b>\$0.00</b>	<b>\$930,000.00</b>	<b>\$97,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund: 548 Wastewater Bond Service</b>					
Revenue					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$238,000.00
RE09-Misc - Miscellaneous Revenue	\$1,585.78	\$127,161.31	\$0.00	\$0.00	\$3,250.00
RE11-Transfers - Transfers In	\$4,560,213.98	\$4,611,062.34	\$4,844,858.00	\$4,609,858.00	\$4,609,000.00
Revenue Totals	\$4,561,799.76	\$4,738,223.65	\$4,844,858.00	\$4,609,858.00	\$4,850,250.00
Expenditures					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$4,604,384.85	\$4,613,111.82	\$4,844,370.00	\$4,844,370.00	\$4,847,000.00
Revenue Totals:	\$4,561,799.76	\$4,738,223.65	\$4,844,858.00	\$4,609,858.00	\$4,850,250.00
Expenditure Totals	\$4,604,384.85	\$4,613,111.82	\$4,844,370.00	\$4,844,370.00	\$4,847,000.00
<b>Fund Total: Wastewater Bond Service</b>	<b>(\$42,585.09)</b>	<b>\$125,111.83</b>	<b>\$488.00</b>	<b>(\$234,512.00)</b>	<b>\$3,250.00</b>
<b>Fund: 550 Parking Fund</b>					
Revenue					
RE06-Enterprise - Enterprise Revenues	\$276,290.94	\$222,102.67	\$219,500.00	\$233,800.00	\$207,500.00
RE09-Misc - Miscellaneous Revenue	\$9,655.74	\$9,281.41	\$8,000.00	\$20,000.00	\$20,000.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$54,493.76	\$53,819.00	\$53,069.00	\$183,397.00	\$52,244.00
Revenue Totals	\$340,440.44	\$285,203.08	\$280,569.00	\$437,197.00	\$279,744.00

# Annual Budget by Account Classification Report

## Summary

	2013 Actual Amount	2014 Actual Amount	2015 Adopted Budget	2015 Amended Budget	2016 Council Final
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$159,394.48	\$112,297.93	\$119,591.00	\$140,591.00	\$134,978.00
EX2-Other Exp - Other Expenditures	\$146,772.02	\$137,590.16	\$180,159.00	\$184,932.00	\$174,121.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$153,501.00	\$12,000.00
EX4-Debt Serv - Debt Service	\$54,493.76	\$53,818.76	\$53,069.00	\$53,069.00	\$52,244.00
<b>Revenue Totals:</b>	\$340,440.44	\$285,203.08	\$280,569.00	\$437,197.00	\$279,744.00
<b>Expenditure Totals</b>	\$360,660.26	\$303,706.85	\$352,819.00	\$532,093.00	\$373,343.00
<b>Fund Total: Parking Fund</b>	(\$20,219.82)	(\$18,503.77)	(\$72,250.00)	(\$94,896.00)	(\$93,599.00)
<b>Fund: 551 Pkg Capital Imprvmt Fund</b>					
<b>Revenue</b>					
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500,000.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$29,451.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500,000.00
EX4-Debt Serv - Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500,000.00
<b>Expenditure Totals</b>	\$0.00	\$0.00	\$0.00	\$29,451.00	\$1,500,000.00
<b>Fund Total: Pkg Capital Imprvmt Fund</b>	\$0.00	\$0.00	\$0.00	(\$29,451.00)	\$0.00
<b>Fund: 560 Golf Fund</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE04-Chg Serv - Charges For Services	\$15,180.00	\$15,180.00	\$15,638.00	\$15,638.00	\$15,638.00
RE05-Recreation - Recreation Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE06-Enterprise - Enterprise Revenues	\$1,069,183.70	\$1,076,869.12	\$1,224,975.00	\$1,224,975.00	\$1,224,975.00
RE09-Misc - Miscellaneous Revenue	\$8,410.28	\$10,316.56	\$4,740.00	\$4,740.00	\$4,740.00
RE10-Financing - Other Financing Sources	\$475,750.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$21,782.00	\$258,682.25	\$118,456.00	\$118,456.00	\$96,958.00
<b>Revenue Totals</b>	\$1,590,305.98	\$1,361,047.93	\$1,363,809.00	\$1,363,809.00	\$1,342,311.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$549,147.49	\$452,318.59	\$614,170.00	\$554,170.00	\$640,345.00
EX2-Other Exp - Other Expenditures	\$598,117.35	\$624,823.98	\$625,000.00	\$633,123.00	\$631,800.00
EX3-Cap Imp - Capital Improvements	\$467,236.12	\$8,460.75	\$0.00	\$0.00	\$0.00
EX4-Debt Serv - Debt Service	\$21,782.00	\$218,682.25	\$118,456.00	\$118,456.00	\$96,958.00
<b>Revenue Totals:</b>	\$1,590,305.98	\$1,361,047.93	\$1,363,809.00	\$1,363,809.00	\$1,342,311.00
<b>Expenditure Totals</b>	\$1,636,282.96	\$1,304,285.57	\$1,357,626.00	\$1,305,749.00	\$1,369,103.00
<b>Fund Total: Golf Fund</b>	(\$45,976.98)	\$56,762.36	\$6,183.00	\$58,060.00	(\$26,792.00)
<b>Fund: 610 Fleet Maintenance Fund</b>					
<b>Revenue</b>					
RE04-Chg Serv - Charges For Services	\$2,688,868.15	\$2,413,521.63	\$2,820,122.00	\$2,985,122.00	\$2,563,151.00
RE09-Misc - Miscellaneous Revenue	\$7,452.33	\$50.32	\$15,000.00	\$30,000.00	\$15,000.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$2,696,320.48	\$2,413,571.95	\$2,835,122.00	\$3,015,122.00	\$2,578,151.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$800,048.62	\$828,466.91	\$1,018,674.00	\$1,017,422.00	\$907,380.00
EX2-Other Exp - Other Expenditures	\$1,775,319.81	\$1,544,199.74	\$1,948,087.00	\$2,048,165.00	\$1,620,487.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$45,000.00	\$45,000.00	\$200,000.00
<b>Revenue Totals:</b>	\$2,696,320.48	\$2,413,571.95	\$2,835,122.00	\$3,015,122.00	\$2,578,151.00
<b>Expenditure Totals</b>	\$2,575,368.43	\$2,372,666.65	\$3,011,761.00	\$3,110,587.00	\$2,727,867.00
<b>Fund Total: Fleet Maintenance Fund</b>	\$120,952.05	\$40,905.30	(\$176,639.00)	(\$95,465.00)	(\$149,716.00)
<b>Fund: 620 Central Services</b>					
<b>Revenue</b>					
RE04-Chg Serv - Charges For Services	\$5,376,735.49	\$5,806,776.07	\$7,780,708.00	\$8,275,708.00	\$7,953,208.00
RE06-Enterprise - Enterprise Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$10,312.00	\$10,312.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$7,711.00	\$0.00
<b>Revenue Totals</b>	\$5,376,735.49	\$5,806,776.07	\$7,791,020.00	\$8,293,731.00	\$7,953,208.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$3,403,098.64	\$3,659,778.53	\$4,928,265.00	\$4,875,645.00	\$4,716,708.00
EX2-Other Exp - Other Expenditures	\$1,942,666.35	\$2,099,690.32	\$2,747,755.00	\$2,680,895.00	\$2,659,526.00
EX3-Cap Imp - Capital Improvements	\$42,025.42	\$41,792.04	\$273,000.00	\$35,075.00	\$567,000.00
<b>Revenue Totals:</b>	\$5,376,735.49	\$5,806,776.07	\$7,791,020.00	\$8,293,731.00	\$7,953,208.00
<b>Expenditure Totals</b>	\$5,387,790.41	\$5,801,260.89	\$7,949,020.00	\$7,591,615.00	\$7,943,234.00
<b>Fund Total: Central Services</b>	(\$11,054.92)	\$5,515.18	(\$158,000.00)	\$702,116.00	\$9,974.00
<b>Fund: 640 Central Benefits Fund</b>					
<b>Revenue</b>					
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE10-Financing - Other Financing Sources	\$616,260.46	\$425,595.07	\$0.00	\$0.00	\$0.00

# Annual Budget by Account Classification Report

## Summary

	2013 Actual Amount	2014 Actual Amount	2015 Adopted Budget	2015 Amended Budget	2016 Council Final
<b>Revenue Totals</b>	\$616,260.46	\$425,595.07	\$0.00	\$0.00	\$0.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$400,000.00	\$600,000.00	\$0.00
<b>Revenue Totals:</b>	\$616,260.46	\$425,595.07	\$0.00	\$0.00	\$0.00
<b>Expenditure Totals</b>	\$0.00	\$0.00	\$400,000.00	\$600,000.00	\$0.00
<b>Fund Total: Central Benefits Fund</b>	\$616,260.46	\$425,595.07	(\$400,000.00)	(\$600,000.00)	\$0.00
<b>Fund: 650 Economic Budget Stabilization</b>					
<b>Revenue</b>					
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$1,777,955.00	\$316,023.00
<b>Revenue Totals</b>	\$0.00	\$0.00	\$0.00	\$1,777,955.00	\$316,023.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$0.00	\$0.00	\$0.00	\$1,777,955.00	\$0.00
<b>Revenue Totals:</b>	\$0.00	\$0.00	\$0.00	\$1,777,955.00	\$316,023.00
<b>Expenditure Totals</b>	\$0.00	\$0.00	\$0.00	\$1,777,955.00	\$0.00
<b>Fund Total: Economic Budget Stabilization</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$316,023.00
<b>Fund: 715 Unclaimed Monies Fund</b>					
<b>Revenue</b>					
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$7,500.00	\$7,500.00	\$150,000.00
<b>Revenue Totals</b>	\$0.00	\$0.00	\$7,500.00	\$7,500.00	\$150,000.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$46.68	\$7,140.20	\$100,000.00	\$100,000.00	\$25,000.00
<b>Revenue Totals:</b>	\$0.00	\$0.00	\$7,500.00	\$7,500.00	\$150,000.00
<b>Expenditure Totals</b>	\$46.68	\$7,140.20	\$100,000.00	\$100,000.00	\$25,000.00
<b>Fund Total: Unclaimed Monies Fund</b>	(\$46.68)	(\$7,140.20)	(\$92,500.00)	(\$92,500.00)	\$125,000.00
<b>Fund: 730 Benninghoffen Trust Fund</b>					
<b>Revenue</b>					
RE09-Misc - Miscellaneous Revenue	\$175.73	\$247.50	\$500.00	\$500.00	\$250.00
<b>Revenue Totals</b>	\$175.73	\$247.50	\$500.00	\$500.00	\$250.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$224.22	\$247.50	\$500.00	\$500.00	\$250.00
<b>Revenue Totals:</b>	\$175.73	\$247.50	\$500.00	\$500.00	\$250.00
<b>Expenditure Totals</b>	\$224.22	\$247.50	\$500.00	\$500.00	\$250.00
<b>Fund Total: Benninghoffen Trust Fund</b>	(\$48.49)	\$0.00	\$0.00	\$0.00	\$0.00
<b>Fund: 775 Sinking Fund</b>					
<b>Revenue</b>					
RE08-Spec Assmt - Special Assessments	\$499,688.64	\$484,899.95	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$2,360.55	\$6,561.90	\$3,000.00	\$3,000.00	\$0.00
RE10-Financing - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$3,215,729.97	\$3,265,589.60	\$3,870,367.00	\$3,975,367.00	\$4,507,217.00
<b>Revenue Totals</b>	\$3,717,779.16	\$3,757,051.45	\$3,873,367.00	\$3,978,367.00	\$4,507,217.00
<b>Expenditures</b>					
EX4-Debt Serv - Debt Service	\$3,895,879.89	\$3,888,299.97	\$3,870,367.00	\$3,975,367.00	\$4,507,217.00
<b>Revenue Totals:</b>	\$3,717,779.16	\$3,757,051.45	\$3,873,367.00	\$3,978,367.00	\$4,507,217.00
<b>Expenditure Totals</b>	\$3,895,879.89	\$3,888,299.97	\$3,870,367.00	\$3,975,367.00	\$4,507,217.00
<b>Fund Total: Sinking Fund</b>	(\$178,100.73)	(\$131,248.52)	\$3,000.00	\$3,000.00	\$0.00
<b>Fund: 800 CDBG - Revolving Loan Fd</b>					
<b>Revenue</b>					
RE09-Misc - Miscellaneous Revenue	\$310.34	\$319.37	\$500.00	\$500.00	\$0.00
RE10-Financing - Other Financing Sources	\$75,924.43	\$65,993.57	\$120,000.00	\$320,000.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$76,234.77	\$66,312.94	\$120,500.00	\$320,500.00	\$0.00
<b>Expenditures</b>					
EX2-Other Exp - Other Expenditures	\$120,080.98	\$91,665.81	\$500.00	\$256,771.00	\$0.00
<b>Revenue Totals:</b>	\$76,234.77	\$66,312.94	\$120,500.00	\$320,500.00	\$0.00
<b>Expenditure Totals</b>	\$120,080.98	\$91,665.81	\$500.00	\$256,771.00	\$0.00
<b>Fund Total: CDBG - Revolving Loan Fd</b>	(\$43,846.21)	(\$25,352.87)	\$120,000.00	\$63,729.00	\$0.00
<b>Fund: 802 Neighborhood Stabl.Prgm</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$185,900.65	\$0.00	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$15,950.00	\$0.00	\$21,656.00	\$21,656.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	\$201,850.65	\$0.00	\$21,656.00	\$21,656.00	\$0.00
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$187,050.65	\$14,800.00	\$21,656.00	\$21,656.00	\$0.00
<b>Revenue Totals:</b>	\$201,850.65	\$0.00	\$21,656.00	\$21,656.00	\$0.00
<b>Expenditure Totals</b>	\$187,050.65	\$14,800.00	\$21,656.00	\$21,656.00	\$0.00
<b>Fund Total: Neighborhood Stabl.Prgm</b>	\$14,800.00	(\$14,800.00)	\$0.00	\$0.00	\$0.00

# Annual Budget by Account Classification Report

## Summary

	2013 Actual Amount	2014 Actual Amount	2015 Adopted Budget	2015 Amended Budget	2016 Council Final
<b>Fund: 804 Neighborhood Stabl. Program 3</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$378,635.51	\$49,003.59	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$54,148.00	\$0.00	\$45,852.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals</b>	<b>\$432,783.51</b>	<b>\$49,003.59</b>	<b>\$45,852.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$432,818.52	\$49,003.59	\$45,852.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	<b>\$432,783.51</b>	<b>\$49,003.59</b>	<b>\$45,852.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Expenditure Totals</b>	<b>\$432,818.52</b>	<b>\$49,003.59</b>	<b>\$45,852.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund Total: Neighborhood Stabl. Program 3</b>	<b>(\$35.01)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund: 912 CDBG 2011-2012</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$605,339.42	\$265.46	\$804.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$0.00	\$97,285.00	\$0.00	\$0.00
<b>Revenue Totals</b>	<b>\$605,339.42</b>	<b>\$265.46</b>	<b>\$98,089.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$648,978.00	\$265.46	\$98,089.00	\$97,285.00	\$0.00
<b>Revenue Totals:</b>	<b>\$605,339.42</b>	<b>\$265.46</b>	<b>\$98,089.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Expenditure Totals</b>	<b>\$648,978.00</b>	<b>\$265.46</b>	<b>\$98,089.00</b>	<b>\$97,285.00</b>	<b>\$0.00</b>
<b>Fund Total: CDBG 2011-2012</b>	<b>(\$43,638.58)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$97,285.00)</b>	<b>\$0.00</b>
<b>Fund: 913 CDBG 2012 - 2013</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$788,962.59	\$16,492.76	\$0.00	\$0.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$87,228.75	\$0.00	\$79,199.00	\$76,483.00	\$0.00
<b>Revenue Totals</b>	<b>\$876,191.34</b>	<b>\$16,492.76</b>	<b>\$79,199.00</b>	<b>\$76,483.00</b>	<b>\$0.00</b>
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$148,149.44	\$0.00	\$0.00	\$0.00	\$0.00
EX2-Other Exp - Other Expenditures	\$695,163.30	\$16,492.76	\$79,199.00	\$79,199.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$121.69	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	<b>\$876,191.34</b>	<b>\$16,492.76</b>	<b>\$79,199.00</b>	<b>\$76,483.00</b>	<b>\$0.00</b>
<b>Expenditure Totals</b>	<b>\$843,434.43</b>	<b>\$16,492.76</b>	<b>\$79,199.00</b>	<b>\$79,199.00</b>	<b>\$0.00</b>
<b>Fund Total: CDBG 2012 - 2013</b>	<b>\$32,756.91</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$2,716.00)</b>	<b>\$0.00</b>
<b>Fund: 914 CDBG FUND 2014</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$324,977.98	\$410,416.43	\$723,568.00	\$650,010.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$52,688.00	\$1,000.00	\$0.00	\$0.00	\$0.00
RE11-Transfers - Transfers In	\$32,532.46	\$14,847.29	\$28,208.00	\$28,208.00	\$0.00
<b>Revenue Totals</b>	<b>\$410,198.44</b>	<b>\$426,263.72</b>	<b>\$751,776.00</b>	<b>\$678,218.00</b>	<b>\$0.00</b>
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$199,027.49	\$106,580.37	\$7,305.00	\$3,072.00	\$0.00
EX2-Other Exp - Other Expenditures	\$164,483.86	\$338,163.35	\$744,471.00	\$675,147.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	<b>\$410,198.44</b>	<b>\$426,263.72</b>	<b>\$751,776.00</b>	<b>\$678,218.00</b>	<b>\$0.00</b>
<b>Expenditure Totals</b>	<b>\$363,511.35</b>	<b>\$444,743.72</b>	<b>\$751,776.00</b>	<b>\$678,219.00</b>	<b>\$0.00</b>
<b>Fund Total: CDBG FUND 2014</b>	<b>\$46,687.09</b>	<b>(\$18,480.00)</b>	<b>\$0.00</b>	<b>(\$1.00)</b>	<b>\$0.00</b>
<b>Fund: 915 CDBG FUND 915</b>					
<b>Revenue</b>					
RE03-Intergovt - Intergovernmental Revenue	\$0.00	\$440,724.79	\$1,161,711.00	\$913,542.00	\$0.00
RE09-Misc - Miscellaneous Revenue	\$0.00	\$0.00	\$75,000.00	\$75,000.00	\$0.00
RE11-Transfers - Transfers In	\$0.00	\$76,509.55	\$32,463.00	\$57,111.00	\$0.00
<b>Revenue Totals</b>	<b>\$0.00</b>	<b>\$517,234.34</b>	<b>\$1,269,174.00</b>	<b>\$1,045,653.00</b>	<b>\$0.00</b>
<b>Expenditures</b>					
EX1-Pers Serv - Personal Services & Benefits	\$0.00	\$195,818.84	\$250,175.00	\$82,605.00	\$0.00
EX2-Other Exp - Other Expenditures	\$0.00	\$248,234.79	\$1,015,924.00	\$979,118.00	\$0.00
EX3-Cap Imp - Capital Improvements	\$0.00	\$0.00	\$3,075.00	\$0.00	\$0.00
<b>Revenue Totals:</b>	<b>\$0.00</b>	<b>\$517,234.34</b>	<b>\$1,269,174.00</b>	<b>\$1,045,653.00</b>	<b>\$0.00</b>
<b>Expenditure Totals</b>	<b>\$0.00</b>	<b>\$444,053.63</b>	<b>\$1,269,174.00</b>	<b>\$1,061,723.00</b>	<b>\$0.00</b>
<b>Fund Total: CDBG FUND 915</b>	<b>\$0.00</b>	<b>\$73,180.71</b>	<b>\$0.00</b>	<b>(\$16,070.00)</b>	<b>\$0.00</b>
<b>Revenue Grand Totals:</b>	<b>\$247,110,008.86</b>	<b>\$260,135,853.02</b>	<b>\$322,580,770.00</b>	<b>\$416,525,051.00</b>	<b>\$453,760,532.00</b>
<b>Expenditure Grand Totals:</b>	<b>\$252,741,753.86</b>	<b>\$275,986,752.84</b>	<b>\$323,400,759.00</b>	<b>\$436,722,677.00</b>	<b>\$434,196,646.00</b>
<b>Net Grand Totals:</b>	<b>(\$5,631,745.00)</b>	<b>(\$15,850,899.82)</b>	<b>(\$819,989.00)</b>	<b>(\$20,197,626.00)</b>	<b>\$19,563,886.00</b>